

July 05, 2016  
City Commission Room, 701 N. Jefferson, Junction City KS 66441

Mayor Mick McCallister  
Vice Mayor Phyllis Fitzgerald  
Commissioner Jim Sands  
Commissioner Pat Landes  
Commissioner Michael Ryan  
City Manager Allen Dinkel  
City Attorney Catherine Logan  
City Clerk Shawna Settles

**1. 7:00 P.M. - CALL TO ORDER**

a. Pledge of Allegiance.

**2. PUBLIC COMMENT:** The Commission requests that comments be limited to a maximum of five minutes for each person.

**3. CONSENT AGENDA:** All items listed are considered to be routine by the City Commission and will be enacted by one motion. There will be no separate discussion of these items unless a Commissioner so requests, in which event the item will be removed from consent status and considered in its normal sequence on the agenda.

[a.](#) Consideration of Appropriation Ordinance A-13 dated-June 14<sup>th</sup>-June 28<sup>th</sup> 2016 in the amount of \$1,837,673.62. (p.3)

[b.](#) Consideration of Payroll No. 12 & No. 13 for the Month of June. (p.42)

[c.](#) Consideration of City Commission Minutes for June 21, 2016 Meeting. (p.45)

[d.](#) Consideration of City Commission Budget Work Session Minutes for June 29, 2016 Meeting. (p.50)

[e.](#) Consideration of 2016 Cereal Malt Beverage license for MJC Huts Inc. dba Pizza Hut, located at 412 East Chestnut Street. (p.52)

**4. SPECIAL PRESENTATIONS:**

[a.](#) Proclamation declaring July 30, 2016 as Shrine Bowl Day by Mayor McCallister. (p.54)

**5. APPOINTMENTS:**

[a.](#) Appointment of Dallas Picolet to a two year term on the Food Council Policy Board. (p.56)

[b.](#) Resignation of Kolia Souza from the Food Council Policy Board. (p.58)

- [c.](#) Reappointment of Brandon Dibben to a three year term expiring June 30, 2019 to the Metropolitan Planning Commission. (p.61)

**6. NEW BUSINESS:**

- [a.](#) Consideration of CHAMPS (Cities Combating Hunger through Afterschool and Summer Meal Programs) Grant Application. (p.64)
- [b.](#) Presentation and Consideration of 2015 Audit. (p.74)
- [c.](#) Consider the Application for Kansas Historical Designation to restore the Civil War Memorial Arch. (p.201)
- [d.](#) Discuss Options Regarding the Spring Valley Road Sewer Extension. (p.250)
- [e.](#) Consideration to Award the 6th & Franklin Street Signalization Project Bid to J Warren Company Inc. in the amount of \$225,494.79. (p.253)
- [f.](#) Consideration to Award the Traffic Signal Equipment Upgrades Bid in the amount of \$41,000.00. (p.260)
- [g.](#) Consider the Request from USD 475 to Waive Special Assessments on two Lots in the 14th Street Commons Area. (p.264)
- [h.](#) Consider the Request from Geary County to Discuss the Master Consolidated Agreement between Junction City, Geary County and Junction City Area Chamber of Commerce. (p.266)

**7. EXECUTIVE SESSION:**

- [a.](#) Executive Session - Non-Elected Personnel. (p.296)

**8. COMMISSIONER COMMENTS & COMMITTEE REPORTS:**

**9. STAFF COMMENTS:**

**10. ADJOURNMENT:**

**Backup material for agenda item:**

- a. Consideration of Appropriation Ordinance A-13 dated-June 14th-June 28th 2016 in the amount of \$1,837,673.62.

## City of Junction City

### City Commission

#### Agenda Memo

July 5<sup>th</sup> 2016

**From:** Cynthia Sinkler, Water Billing and Accounts Payable Manager  
**To:** City Commissioners  
**Subject:** Consideration of Appropriation Ordinance A-13 dated-June 14<sup>th</sup>-June 28<sup>th</sup> 2016 in the amount of \$1,837,673.62

**Background:** Attached is a Listing and Checks of the Appropriations for June 14<sup>th</sup> -June 28<sup>th</sup> 2016

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**Appropriations: June 14<sup>th</sup> 2016-June 28<sup>th</sup> 2016**

**ACH Payment or due before next meeting**

Security Bank of Kansas	\$127,432.04
Dorothy Bramlage	\$350.00
KDOT	\$224,000.00







DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
NON-DEPARTMENTAL	GENERAL FUND	INTERNAL REVENUE SERVICE	6/16/16	FEDERAL WITHHOLDING	1,518.71
			6/24/16	FEDERAL WITHHOLDING	1,467.18
			6/24/16	FEDERAL WITHHOLDING	45,972.54
			6/24/16	SOCIAL SECURITY WITHHOLDIN	1,040.69
			6/24/16	SOCIAL SECURITY WITHHOLDIN	7,198.81
			6/16/16	MEDICARE WITHHOLDING	93.77
			6/24/16	MEDICARE WITHHOLDING	243.37
			6/24/16	MEDICARE WITHHOLDING	4,352.41
		JUNCTION CITY FIREFIGHTERS AID ASSOCIA	6/24/16	FIREFIGHTERS AID ASSOCIATI	120.00
		COVENTRY HEALTH SYSTEMS	6/10/16	PHS EMPLOYEE	176.24
			6/08/16	PHS EMPLOYEE	3,182.89
			6/17/16	PHS EMPLOYEE	44.06
			6/20/16	PHS EMPLOYEE	176.24
			6/24/16	PHS EMPLOYEE	3,138.83
			6/08/16	PHS EMP/CHILD	571.14
			6/24/16	PHS EMP/CHILD	824.98
			6/08/16	PHS EMP/SPOUSE	385.76
			6/24/16	PHS EMP/SPOUSE	385.76
			6/08/16	PHS FAMILY	500.78
			6/24/16	PHS FAMILY	500.78
			6/10/16	PHS FAMILY #2	72.44
			6/08/16	PHS FAMILY #2	523.39
			6/20/16	PHS FAMILY #2	72.44
			6/24/16	PHS FAMILY #2	559.61
			6/08/16	PHS FAMILY #3	1,137.29
			6/24/16	PHS FAMILY #3	1,137.29
			6/10/16	PHS EC 3000	177.31
			6/08/16	PHS EC 3000	1,063.86
			6/20/16	PHS EC 3000	177.31
			6/24/16	PHS EC 3000	1,063.86
			6/08/16	PHS FAMILY 3000	1,312.02
			6/24/16	PHS FAMILY 3000	1,312.01
		JAN HAMILTON, CH.13 TRUSTEE-	6/24/16	12-41834	600.00
		CITY OF JUNCTION CITY	6/10/16	CITY OF JUNCTION CITY (G-F	5.00
			6/08/16	CITY OF JUNCTION CITY (G-F	47.50
			6/17/16	CITY OF JUNCTION CITY (G-F	5.00
			6/20/16	CITY OF JUNCTION CITY (G-F	5.00
			6/24/16	CITY OF JUNCTION CITY (G-F	42.50
			6/08/16	TELEPHONE REIMBURSEMENT	25.50
			6/24/16	TELEPHONE REIMBURSEMENT	25.50
			6/08/16	TELEPHONE REIMBURSEMENT	251.73
			6/24/16	TELEPHONE REIMBURSEMENT	251.74
		CITY OF JUNCTION CITY PETTY CASH 10743	6/17/16	M GLAZAR REF OVERPAYMENT	227.00
		CITY OF JUNCTION CITY	6/08/16	CITY OF JUNCTION CITY -P&R	34.50
			6/24/16	CITY OF JUNCTION CITY -P&R	34.50
		KANSAS PAYMENT CENTER	6/16/16	GARNISHMENT	274.23
			6/24/16	GARNISHMENT	944.74
			6/24/16	KANSAS PAYMENT CENTER	303.29
		JAY W. VANDER VELDE	6/24/16	JAY W VANDER VELDE	100.00
		W H GRIFFIN, TRUSTEE	6/24/16	12-22755-13	729.23
		NAT'L INSURANCE MARKETING BROKERS LLC	6/08/16	CITY OF JC VOLUNTARY BENEF	750.74
			6/24/16	CITY OF JC VOLUNTARY BENEF	750.74
			6/10/16	CITY OF JC BEFORE TAX	18.15
			6/08/16	CITY OF JC BEFORE TAX	1,021.58
			6/20/16	CITY OF JC BEFORE TAX	18.15
			6/24/16	CITY OF JC BEFORE TAX	1,021.58

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
		PAYLOGIX	6/24/16	PAYCHECK DIRECT	38.31
		DELTA DENTAL (PAYROLL)	6/10/16	DELTA DENTAL OF KANSAS	23.28
			6/08/16	DELTA DENTAL OF KANSAS	686.72
			6/20/16	DELTA DENTAL OF KANSAS	23.28
			6/24/16	DELTA DENTAL OF KANSAS	710.00
		GREAT WEST FINANCIAL	6/24/16	GREAT WEST FINANCIAL	12.00
			6/24/16	GREAT WEST FINANCIAL	3,727.42
		ACCOUNT RECOVERY SPECIALISTS, INC.	6/24/16	GARNISHMENT	12.50
		FIREMEN'S RELIEF ASSOCIATION	6/24/16	FIREMANS RELIEF	213.08
		JUNCTION CITY FIRE FIGHTERS ASSOCIATIO	6/24/16	I.A.F.F. LOCAL 3309	1,485.00
		JCPOA	6/24/16	JCPOA	760.00
		KANSAS DEPT OF REVENUE	6/16/16	STATE WITHHOLDING	281.21
			6/24/16	STATE WITHHOLDING	545.15
			6/24/16	STATE WITHHOLDING	11,875.03
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	110.29
			6/24/16	KPERS #1	2,439.51
			6/24/16	KP&F	19,007.91
			6/24/16	KPERS #2	309.16
			6/24/16	KPERS #2	1,862.91
			6/24/16	KPERS #3	495.59
			6/24/16	KPERS #3	528.95
		CITY OF JC FLEX SPENDING ACCT 1074334	6/24/16	FLEX SPENDING-1074334	114.58
			6/24/16	FLEX SPENDING-1074334	3,053.53
		POLICE & FIREMEN'S	6/08/16	POLICE & FIRE INSURANCE	1,064.92
			6/24/16	POLICE & FIRE INSURANCE	1,064.92
		FLEXIBLE SPENDING ACCOUNT #1074334	6/24/16	DEPENDENT CARE ACCT 10743	255.74
		ROLLING MEADOWS GOLF COURSE	6/08/16	ROLLING MEADOWS GOLF COURS	41.67
			6/24/16	ROLLING MEADOWS GOLF COURS	41.67
		UNITED WAY OF JUNCTION CITY-GEARY COUN	6/08/16	UNITED WAY	167.50
			6/24/16	UNITED WAY	166.50
		MISC BREANNA NECHELS	6/21/16	CASE#15-12850-RESTITUTION	129.00
		SHELL STATION #5	6/21/16	CASE #16-05308-RESTITUTION	7.86
		EDIE GRIZZLE	6/24/16	REFUND-TT175568-01	7.00
				TOTAL:	139,253.86
GENERAL FUND	GENERAL FUND	CITY OF JUNCTION CITY PETTY CASH 10743	6/17/16	CINDY SINKLIER PAYROLL CHG	20.00
			6/17/16	CINDY SINKLIER PAYROLL CHG	20.00
			6/17/16	BRETT NICKLE PAYROLL CHGBA	81.11
		COLLECTION BUREAU OF KANSAS INC	6/27/16	WATER-MAY 2016 COL FEES	377.92
			6/27/16	BUILDING & CODES MAY 2016	7.51
		ERIC WOODARD	6/21/16	GYM DEPOSIT REFUND-06/11/2	100.00
		GEARY COUNTY TREASURER	6/16/16	JUNE 2016 REF OVERPAYMENT	79,443.03
				TOTAL:	80,049.57
INFORMATION TECHNOLOGY GENERAL FUND		INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	47.45
			6/24/16	MEDICARE WITHHOLDING	11.10
		CENTURYLINK COMMUNICATION, INC.	6/16/16	INFORMATION SYSTEMS	14.80
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	3.08
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	5.90
			6/24/16	DELTA DENTAL OF KANSAS	5.90
		MICHAEL VACANTI	6/27/16	TRVL REIMB-MAY 16-JUN 9 20	323.15
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	72.82
		INCODE	7/01/16	Web Publishing Fees	200.00
		CARD CENTER	5/31/16	COMFORT INN-KMU ANNUAL MTN	120.97
			6/10/16	Video cables - Surface	46.78
			6/10/16	SQL Server 2014 (Incode Up	604.46

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
			6/10/16	KSGMIS (Hays) - Dinner	61.77
			6/10/16	KSGMIS (Hays) - Hotel	101.91
			6/10/16	KSGMIS (Hays) - Hotel	101.91
			6/10/16	GESO - Monitor	154.98
			6/10/16	Tech Edge Registration - M	50.00
			6/10/16	Tech Edge Registration - J	50.00
				TOTAL:	1,976.98
ADMINISTRATION	GENERAL FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	369.35
			6/24/16	MEDICARE WITHHOLDING	86.38
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	70.49
			6/24/16	PHS EMPLOYEE	70.49
			6/08/16	PHS EMP/SPOUSE	52.87
			6/24/16	PHS EMP/SPOUSE	52.87
			6/08/16	PHS FAMILY #2	14.49
			6/24/16	PHS FAMILY #2	14.49
			6/08/16	PHS FAMILY 3000	79.30
			6/24/16	PHS FAMILY 3000	79.30
		CENTURYLINK COMMUNICATION, INC.	6/16/16	ADMINISTRATION	66.62
			6/16/16	ADMINISTRATIVE SERVICES	14.80
			6/16/16	EDC-ADMINISTRATION	29.60
			6/16/16	ADMINISTRATION	14.80
		STAPLES ADVANTAGE	5/31/16	OFFICE SUPPLIES	88.12
		CITY OF JUNCTION CITY PETTY CASH 10743	6/17/16	DIR OF ACCT/REPT FILE 2014	150.00
			6/17/16	AUSA 5TH REG DINNER FITZ/D	50.00
		AGENDAPAL CORPORATION	6/17/16	AGENDAPAL	449.00
		MIDWEST PUBLIC RISK-MPR	6/22/16	INSURANCE-7/1/16-7/1/17	69,312.72
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	24.89
		GALLAGHER BENEFIT SERVICES, INC.	6/27/16	COBRA ADMIN JUN 2016	183.00
			6/27/16	FLEX SPENDING ADMIN JUN 20	355.00
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	22.42
			6/24/16	DELTA DENTAL OF KANSAS	22.42
			6/08/16	DELTA DENTAL OF KANSAS	9.56
			6/24/16	DELTA DENTAL OF KANSAS	9.56
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	269.47
			6/24/16	KPERS #2	78.44
			6/24/16	KPERS #3	130.92
		NEX-TECH	6/21/16	NEX-GEN ROUND UP FOR YOUTH	0.29
		CHARLESWORTH & ASSOCIATES L.C.	6/27/16	RISK MGMT-LIABILITY-7/1/16	6,250.00
		CARD CENTER	5/31/16	PFEIFLEYS JEWELERS-WATCH	30.00
		LATHROP & GAGE LLP	5/27/16	PRO. SVCS/COSTS 04/30/16	7,000.75
			5/27/16	FARMERS BANK V HOMESTEAD 0	8,110.50
			5/27/16	SUBPOENA FOR RECORDS OF CI	1,327.50
				TOTAL:	94,890.41
BUILDING MAINTENANCE	GENERAL FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	183.93
			6/24/16	MEDICARE WITHHOLDING	43.02
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	412.38
			6/24/16	PHS EMPLOYEE	412.38
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	23.67
		WEX BANK	6/13/16	BUILDING MAINT-FUEL	169.36
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	8.02
			6/24/16	DELTA DENTAL OF KANSAS	8.02
			6/08/16	DELTA DENTAL OF KANSAS	23.90
			6/24/16	DELTA DENTAL OF KANSAS	23.90
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #2	172.47

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
		MASSCO	6/09/16	BUFFER PADS, M.B.	101.40
		CARD CENTER	6/13/16	CONDUIT, M.B.	35.00
			6/13/16	KEYS, BLDG MAINT	11.94
			6/13/16	DRITT BIT, BLDG MAINT	18.99
			6/13/16	BOLTS/SCREWS/BIT, M.B.	19.74
			6/13/16	SAFETY RAIL, M.B.	73.25
			6/13/16	SINK PART, M.B.	17.09
			6/13/16	PUMP PARTS, M.B.	21.78
			6/13/16	TAPE	3.79
			6/13/16	CEILING TILE, CITY BLDG	46.24
			6/13/16	DOOR STOP, M.B.	10.99
		CINTAS #451	6/16/16	DOOR MATS	68.82
			6/23/16	DOOR MATS	68.82
		THERMAL COMFORT AIR, INC	6/16/16	REPAIR AC, IT OFFICE	215.31
				TOTAL:	2,194.21
PARKS	GENERAL FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	822.33
			6/24/16	MEDICARE WITHHOLDING	192.31
		GAME TIME ATHLETICS	6/07/16	MOUND CLAY/TURFACE, RATHER	966.00
			6/08/16	INFIELD TRAINING AT RATHER	200.00
			6/21/16	PITCHING RUBBERS	41.00
		TROY'S CONCRETE & MORE	6/20/16	PLAYGROUND CONCRETE LABOR	3,300.00
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	646.76
			6/24/16	PHS EMPLOYEE	646.76
			6/08/16	PHS FAMILY #3	176.23
			6/24/16	PHS FAMILY #3	176.23
		CENTURY BUSINESS TECHNOLOGIES	6/17/16	Copier - Annual Usage Fee	194.91
		C & M LAWN SERVICES	6/20/16	CONTRACT MOWING 6/12-6/18	2,887.50
			6/13/16	CONTRACT MOWING 6/5-6/11	3,009.30
		MIDWEST CONCRETE MATERIALS	6/23/16	PLAYGROUND PARK CONCRETE	1,072.50
			6/13/16	CONCRETE, PLAYGROUND SHEL	731.25
		GARAGE DOOR PLACE	6/09/16	REPLACE DOOR PANELS, PARKS	912.06
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	45.91
		WEX BANK	6/13/16	PARKS--FUEL	617.48
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	47.18
			6/24/16	DELTA DENTAL OF KANSAS	47.18
			6/08/16	DELTA DENTAL OF KANSAS	31.90
			6/24/16	DELTA DENTAL OF KANSAS	31.91
		LEISA MIMS	6/21/16	REFUND-SHELTER UNDER CONST	15.00
		KANSAS GAS SERVICE	6/21/16	1017 1/2 W 5TH ST	31.26
		WESTAR ENERGY	6/27/16	513 N JEFFERSON-JUNE 2016	374.35
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	555.14
			6/24/16	KPERS #2	195.77
		CARD CENTER	6/13/16	CABLE TIES, MONTGOMERY FOU	10.48
			6/13/16	OIL/ANTI FREEZE, TRUCK #18	15.78
			6/13/16	TIRES, TRUCK #185	516.14
			6/13/16	MULCH	450.00
			6/13/16	PRIMER, BRAMLAGE PARK	28.79
			6/13/16	TIRES/LIGHT, TRAILER	364.14
			6/13/16	TIRES/LIGHT, TRAILER	97.50
			6/13/16	SPRAYER	66.98
			6/13/16	ICE MACHINE SCOOP, POOL	13.25
			6/13/16	SHIRTS, PARKS	115.20
			6/13/16	2-CYCLE OIL	9.40
			6/13/16	BULBS/GRAFFITI REMOVER	95.66
			6/13/16	RECEPTACLE TESTER	14.98

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
			6/13/16	HOSE CLAMPS	3.98
			6/13/16	FIELD MARKER	375.60
			6/13/16	SAFETY GLASSES, PARKS	110.09
			6/13/16	DUSK MASK DISPENSER, MASKS	95.14
			6/13/16	KEY, RATHERT	3.98
			6/13/16	LIGHTS, NORTH PARK	165.26
		ROTHWELL LANDSCAPE INC	6/14/16	IRRIGATION REPAIR, HERTIAG	454.48
			6/20/16	IRRIGATION REPAIR, E CHEST	606.09
				TOTAL:	21,581.14
SWIMMING POOL	GENERAL FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	1,063.10
			6/24/16	MEDICARE WITHHOLDING	248.61
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	58.16
			6/24/16	PHS EMPLOYEE	58.16
		CASH-WA DISTRIBUTING	6/14/16	CONCESSION FOOD, POOL	307.95
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	2.80
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	3.95
			6/24/16	DELTA DENTAL OF KANSAS	3.94
		D. GERBER COMMERCIAL POOL PRODUCTS & S	6/05/16	CHLORINATOR STRAINER, POOL	89.05
			6/05/16	HAND SPRAYER	150.00
			6/05/16	POOL CHEMICALS	1,650.00
			6/15/16	POOL CHLORINE	9,000.00
		MALEAH CHERICO	6/20/16	SWIM LESSON/OLIVIAH SULPIS	490.00
		SECURITY SOLUTIONS INC	6/17/16	OUTDOOR CAMERA, POOL	365.00
		KANSAS GAS SERVICE	6/21/16	1017 W 5TH	31.26
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #2	45.71
		SNACK EXPRESS	6/07/16	CONCESSION FOOD, POOL	447.00
			6/14/16	CONCESSION FOOD, POOL	624.00
			6/17/16	CONCESSION FOOD, POOL	642.00
		CARD CENTER	6/13/16	SWIM LESSON TOYS, POOL	105.67
			6/13/16	LIFEGUARD CHAIR FOOTBOARD	336.94
			6/13/16	DRILL BITS	8.48
			6/13/16	DRAIN COVERS, POOL	110.93
			6/13/16	SEALER, POOL	15.99
			6/13/16	MALE SWIM SHORTS, POOL	283.68
			6/13/16	PAINT BRUSHES	8.77
			6/13/16	CLEANING SUPPLIES, POOL	56.67
			6/13/16	SWIM LESSON TOYS, POOL	125.10
			6/13/16	SCREWS, SPRAY PARK	11.99
			6/13/16	EPOXY, POOL	292.66
			6/13/16	DRILL BITS/SCREWS, POOL	4.43
			6/13/16	SCREWS, POOL	10.79
			6/13/16	BOLTS/SCREWS, POOL	1.68
			6/13/16	CHARGER FOR POOL LIFT	79.50
			6/13/16	BATTERY FOR POOL LIFT	178.58
			6/13/16	DRILL BITS/SCREWS, POOL	7.83
			6/13/16	BOLTS/SCREWS, POOL	2.28
			6/13/16	PAINT, POOL	28.99
			6/13/16	SWIMSUIT, POOL	84.00
			6/13/16	CUPS FOR SPRAYPARK	1.98
			6/13/16	SPRAY PARK REPAIRS	25.57
			6/13/16	CONCRETE	20.25
			6/13/16	CONCESSION ITEMS, POOL	43.37
			6/13/16	SHIRTS, POOL	237.00
			6/13/16	PAINT/BRUSHES	45.77
			6/13/16	SWIMSUITS, POOL	1,145.76

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
			6/13/16	MURIATIC ACID	99.80
			6/13/16	SCREWS/PAINT/TAPE, POOL	20.55
			6/13/16	SHOWER PART, POOL	4.49
				TOTAL:	18,680.19
SPIN CITY	GENERAL FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	333.19
			6/24/16	MEDICARE WITHHOLDING	77.93
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	176.23
			6/24/16	PHS EMPLOYEE	176.23
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	9.47
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	11.95
			6/24/16	DELTA DENTAL OF KANSAS	11.95
		BRAMLAGE PROPERTIES, LLC	6/28/16	JUN 2016-BILLBOARD RENTAL	325.00
		KANSAS GAS SERVICE	6/21/16	915 S WASHINGTON	132.31
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	137.42
			6/24/16	KPERS #3	58.43
		CARD CENTER	6/16/16	SPOTIFY-MUSIC SUBSCRIPTION	9.99
			6/16/16	WALMART-HEAVY CARDSTOCK	8.47
			6/16/16	WALMART-MILKSHAKE, SPRAY =	118.73
			6/16/16	WALMART-SOCKS	13.94
			6/16/16	WALMART-NEON MARKERS, SPRA	25.88
			6/16/16	HOBBY LOBBY-TABLE CLOTHS,B	328.90
			6/16/16	WALMART-AIR PUMPS	11.88
			6/16/16	WALMART-DONUTS, CHILI, PIZZA	84.62
			6/16/16	WALMART-AIR FRESHENER, CLNR	70.50
			6/16/16	WALMART-MILK SHAKE SUPPLY,	71.77
			6/16/16	WALMART-DUCT TAPE AND GLUE	44.86
			6/16/16	WALMART-BALLOONS	10.23
			6/16/16	WALMART-SOCKS FOR RESALE	23.91
		THE STUFF SHOP	6/27/16	LATE FEE-ERROR-COR-\$14.13	14.13
				TOTAL:	2,287.92
AIRPORT	GENERAL FUND	RAVEN AERO SERVICE, INC.	6/27/16	JULY 2016-CONTRACT SERVICE	850.00
			6/27/16	JUNE 2016-CONTRACT SERVICE	850.00
		F & R SERVICES	6/27/16	14TH ST-OPPOSITE RATHERT F	27.56
			6/27/16	AIRPORT/JACKSON ST ROW-ALL	1,091.48
			6/27/16	14TH ST TRAILER COURT AREA	82.69
		KANSAS GAS SERVICE	6/21/16	540 W 18TH ST	42.43
		CARD CENTER	6/13/16	BULBS, AIRPORT	103.02
				TOTAL:	3,047.18
GOLF COURSE	GENERAL FUND	COACH'S GRILL AND BAR	6/22/16	FOOD SUPPLY - COORS OPEN	543.26
		INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	561.82
			6/24/16	MEDICARE WITHHOLDING	131.37
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	352.46
			6/24/16	PHS EMPLOYEE	352.46
		CENTURYLINK COMMUNICATION, INC.	6/16/16	GOLF COURSE	154.56
		REGELMAN LIQUOR STORE	6/22/16	BEER SUPPLY	50.55
		WINFIELD SOLUTIONS LLC	6/22/16	PYLEX	472.10
		JOHN BERNSTEIN	6/24/16	GOLF LESSON	30.00
			6/24/16	GOLF LESSON	30.00
			6/24/16	GOLF LESSON	30.00
			6/24/16	GOLF LESSON	30.00
			6/24/16	GOLF LESSON	30.00
			6/24/16	GOLF LESSON	30.00
			6/24/16	GOLF LESSON	30.00
		MIDWEST PUBLIC RISK-MPR	6/22/16	INSURANCE-7/1/16-7/1/17	3,000.00



DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	33.94
		CROWN DISTRIBUTORS, INC.	6/27/16	BEER SUPPLY	255.96
			6/22/16	BEER SUPPLY	48.06
			6/22/16	BEER SUPPLY	96.12
			6/22/16	BEER SUPPLY	479.52
		DS&O RURAL ELECTRIC	6/21/16	GOLF CLUB HOUSE	1,233.54
			6/21/16	GOLF COURSE	1,896.84
			6/21/16	GOLF COURSE-CART SHED	123.32
		C&H GOLF BALL	6/22/16	RANGE BALLS	380.00
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	23.59
			6/24/16	DELTA DENTAL OF KANSAS	23.59
			6/08/16	DELTA DENTAL OF KANSAS	23.90
			6/24/16	DELTA DENTAL OF KANSAS	23.90
		REINDER, INC.	6/22/16	STRESSMASTER PHITE	295.04
		FLINT HILLS BEVERAGE LLC	6/22/16	BEER SUPPLY	165.62
			6/22/16	BEER SUPPLY	62.80
		FOOTJOY/TITLEIST	6/22/16	GOLF BALLS	906.61
		GOLF MAX	6/22/16	CLUB GRIPS FOR RESALE	113.29
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #2	455.32
			6/24/16	KPERS #3	44.16
		NEX-TECH	6/21/16	GOLF COURSE	9.29
		SNACK EXPRESS	6/22/16	FOOD/BEVERAGE SUPPLY	257.25
			6/22/16	FOOD/BEVERAGE SUPPLY	273.70
		PRESTIGE FLAG	6/22/16	SHIPPING CHARGE	24.11
		CARD CENTER	6/13/16	WALMART	27.79
			6/13/16	WALMART	57.55
			6/13/16	WALMART	42.44
			6/13/16	PGA OF AMERICA	649.00
			6/13/16	PROF SPORTS PUBS	59.50
			6/13/16	WALMART	50.60
			6/13/16	WALMART	11.78
			6/13/16	WALMART	16.16
			6/13/16	WATERS	19.90
			6/13/16	NAPA	21.22
			6/13/16	WATERS	3.98
			6/13/16	ORCHELN	51.96
			6/13/16	NAPA	99.95
			6/13/16	NAPA	14.92
			6/13/16	BALLAST, GOLF	52.19
				TOTAL:	14,226.99
AMBULANCE	GENERAL FUND	MILITARY OUTLET, L.C.	6/13/16	SEW PARAMEDIC PATCHES	4.00
		INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	60.20
			6/24/16	MEDICARE WITHHOLDING	655.84
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	2,171.23
			6/24/16	PHS EMPLOYEE	2,192.49
			6/08/16	PHS EMP/CHILD	222.07
			6/24/16	PHS EMP/CHILD	222.07
			6/08/16	PHS FAMILY #2	459.21
			6/24/16	PHS FAMILY #2	460.39
			6/08/16	PHS EC 3000	295.43
			6/24/16	PHS EC 3000	295.33
			6/08/16	PHS FAMILY 3000	188.86
			6/24/16	PHS FAMILY 3000	190.67
		CENTURYLINK COMMUNICATION, INC.	6/16/16	AMBULANCE	48.10
		CENTURY BUSINESS TECHNOLOGIES	6/21/16	Copier Usage - Color 50%	9.29

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
			6/21/16	Copier Usage - BW 50%	8.30
		CITY OF JUNCTION CITY PETTY CASH 10743	6/17/16	MARVIN VANBLARICON AMB TRA	400.00
		COLLECTION BUREAU OF KANSAS INC	5/31/16	MAY 2016 COLLECTION FEES	557.19
		KA-COMM	6/10/16	MED 2 LIGHT REPAIR	229.75
			6/27/16	SERVICE CONTRACT/MAINT AMB	173.50
		MIDWEST PUBLIC RISK-MPR	6/22/16	INSURANCE-7/1/16-7/1/17	9,000.00
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	255.91
		SOUTHEASTERN EMERGENCY EQUIPMENT	6/09/16	MEDICAL SUPPLIES	1,182.80
			6/17/16	MEDICAL SUPPLIES	131.60
		TLC MOBILE SERVICES	6/09/16	TOWING/M4	197.00
		WEX BANK	6/13/16	AMBULANCE-FUEL	1,715.11
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	231.17
			6/24/16	DELTA DENTAL OF KANSAS	232.99
			6/08/16	DELTA DENTAL OF KANSAS	128.99
			6/24/16	DELTA DENTAL OF KANSAS	130.34
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	115.66
			6/24/16	KP&F	9,366.85
		MOORE MEDICAL LLC	6/08/16	MEDICAL SUPPLIES	7,865.58
			6/13/16	MEDICAL SUPPLIES	478.05
		MIKE'S FIRE EXT. SALES	6/07/16	ANNUAL FIRE EXTINGUISHER S	68.40
			6/07/16	ANNUAL SVC - FIRE EXTINGUI	20.00
		CARD CENTER	5/20/16	OFFICEMART/OFFICE SUPPLIES	3.94
			5/20/16	OFFICEMART/OFFICE SUPPLIES	22.78
			5/20/16	MASSCO/JANITORIAL SUPPLIES	488.46
			5/20/16	MASSCO/JANITORIAL SUPPLIES	138.74
			5/20/16	MATHESON/MEDICAL OXYGEN	47.00
			5/20/16	MATHESON/MEDICAL OXYGEN	46.00
			5/20/16	MATHESON/MEDICAL OXYGEN	52.25
			5/20/16	NAT'LREGISTRY/MCCALLISTER	110.00
			5/20/16	NAT'LREGISTRY/FARR TESTING	110.00
			5/20/16	MILITARYOUTLET/SEW PATCHES	8.00
			5/20/16	MEDICAL SUPPLIES	559.98
			5/20/16	WALMART/TAPE, GLUE	19.84
			5/20/16	WATERS/ROPE	39.98
			5/20/16	WATERS/TRIMMER LINE	15.98
				TOTAL:	41,627.32
ANIMAL SHELTER	GENERAL FUND	GEARY COUNTY CLERK	6/27/16	MAY 2016-ANIMAL SHELTER FE	9,403.94
				TOTAL:	9,403.94
COUNTY/INS ZONING SVCS	GENERAL FUND	CENTURYLINK COMMUNICATION, INC.	6/16/16	ZONING/COUNTY INSPECTION	14.80
		CENTURY BUSINESS TECHNOLOGIES	6/21/16	Copier Usage - Color 34%	56.86
			6/21/16	Copier Usage - BW 34%	8.82
		CITY OF JUNCTION CITY PETTY CASH 10743	6/17/16	D YEAROUT CONFERENCE REG	45.00
			6/17/16	REG DEEDS AG LOT SPLIT	100.00
		KAW VALLEY ENGINEERING, INC	6/20/16	WOLF COURT FINAL PLAT	60.00
		CARD CENTER	6/08/16	KEY OFFICE-MESH DESK CHAIR	175.99
				TOTAL:	461.47
ENGINEERING	GENERAL FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	18.16
			6/24/16	MEDICARE WITHHOLDING	4.25
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMP/CHILD	44.05
			6/24/16	PHS EMP/CHILD	44.06
		CENTURY BUSINESS TECHNOLOGIES	6/21/16	Copier Usage - Color 33%	56.86
			6/21/16	Copier Usage - BW 33%	8.82
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	2.72

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
		WEX BANK	6/13/16	ENG-FUEL	57.63
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	5.90
			6/24/16	DELTA DENTAL OF KANSAS	5.90
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #2	33.46
				TOTAL:	281.81
CODES ENFORCEMENT	GENERAL FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	450.87
			6/24/16	MEDICARE WITHHOLDING	105.44
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	352.46
			6/24/16	PHS EMPLOYEE	352.46
			6/08/16	PHS EC 3000	176.23
			6/24/16	PHS EC 3000	176.23
			6/08/16	PHS FAMILY 3000	176.23
			6/24/16	PHS FAMILY 3000	176.23
		CENTURYLINK COMMUNICATION, INC.	6/16/16	CODE ENFORCEMENT	37.00
		CENTURY BUSINESS TECHNOLOGIES	6/21/16	Copier Usage - Color 33%	56.86
			6/21/16	Copier Usage - BW 33%	8.82
		CITY OF JUNCTION CITY PETTY CASH 10743	6/17/16	REG OF DEEDS LIEN RELEASE	78.00
			6/17/16	REG OF DEEDS LIEN RELEASE	52.00
			6/17/16	REG OF DEEDS LIEN RELEASE	74.00
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	53.45
		WEX BANK	6/13/16	B & C--FUEL	371.48
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	70.77
			6/24/16	DELTA DENTAL OF KANSAS	70.77
			6/08/16	DELTA DENTAL OF KANSAS	23.90
			6/24/16	DELTA DENTAL OF KANSAS	23.90
		HEARTLAND TITLE SERVICES, INC.	6/20/16	1023 W 8TH ST - TITLE SEAR	175.00
		F & R SERVICES	6/27/16	634 W 11TH ST	38.59
			6/27/16	538 W 12TH ST	77.18
			6/27/16	139 E 7TH ST	38.59
			6/27/16	LT10,BLK9LAWNDLE-WESTWOOD	77.18
			6/27/16	2221 THOMPSON CT	147.93
			6/27/16	LT12BLK3EHLERS HLLTP-THOMP	153.34
			6/27/16	2006 QUAIL RUN	77.18
			6/27/16	2003 BROOKE BEND	120.46
			6/27/16	2301 BROOKE BEND	38.59
			6/27/16	2307 BROOKE BEND	38.59
			6/27/16	2313 BROOKE BEND	38.59
			6/27/16	2422 BROOKE BEND	77.18
			6/27/16	2428 BROOKE BEND	38.59
			6/27/16	2434 BROOKE BEND	77.18
			6/27/16	2508 BROOKE BEND	77.18
			6/27/16	2509 BROOKE BEND	77.18
			6/27/16	330 W 1TH ST	77.18
			6/27/16	1006 NORTHWEST AVE	77.18
			6/27/16	1326 MARSHALL CT	38.59
			6/27/16	1767 14TH ST PLACE	165.73
			6/27/16	1771 14TH ST PLACE	97.13
			6/27/16	429 W 14TH ST	77.18
			6/27/16	201 E 14TH ST	77.18
			6/27/16	2109 SUNFLOWER CT	77.18
			6/27/16	PINE & FRANKLIN - KS GAS	38.59
			6/27/16	139 W 13TH ST	38.59
			6/27/16	624 W 12TH ST	38.59
			6/27/16	705 W 13TH ST	77.18
			6/27/16	2613 HERON CIR	77.18

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
			6/27/16	1326 SUTTER WOODS RD	77.18
			6/27/16	1308 SUTTER WOODS RD	77.18
			6/27/16	2529 SUTTER WOODS RD	77.18
			6/27/16	2425 SAWMILL RD	77.18
			6/27/16	2401 FOX SPARROW CT	77.18
			6/27/16	2437 FOX SPARROW CT	77.18
			6/27/16	1509 W 15TH ST	77.18
			6/27/16	1807 W 17TH ST	77.18
			6/27/16	232 W CHESTNUT ST	77.18
			6/27/16	1032 S WASHINGTON ST	77.18
			6/27/16	1036 S WASINGTON ST	77.18
			6/27/16	LT6,BLK2LVLCE AC#2- S WEBS	38.59
			6/27/16	LT5-7BLK2 SKYLINE-SUNSHINE	38.59
			6/27/16	601 ROCKLEDGE DR	77.18
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	492.43
			6/24/16	KPERS #2	122.31
			6/24/16	KPERS #3	120.26
			6/27/16	`	4.07
		NAPA AUTO PARTS OF J.C.	6/27/16	DEMO OF 518 W 5TH ST	3,250.00
		PEARSON EXCAVATING	6/08/16	AMAZON-SURFACE 3 CASE X2	219.90
		CARD CENTER	6/08/16	AMAZON-SURFACE 3 TEMPER GL	21.76
				TOTAL:	10,447.18
POLICE	GENERAL FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	69.82
			6/24/16	SOCIAL SECURITY WITHHOLDIN	970.87
			6/24/16	SOCIAL SECURITY WITHHOLDIN	1,083.76
			6/24/16	SOCIAL SECURITY WITHHOLDIN	345.81
			6/16/16	MEDICARE WITHHOLDING	93.77
			6/24/16	MEDICARE WITHHOLDING	16.32
			6/24/16	MEDICARE WITHHOLDING	227.05
			6/24/16	MEDICARE WITHHOLDING	1,305.31
			6/24/16	MEDICARE WITHHOLDING	172.87
		COVENTRY HEALTH SYSTEMS	6/10/16	PHS EMPLOYEE	173.00
			6/10/16	PHS EMPLOYEE	531.92
			6/08/16	PHS EMPLOYEE	4,395.82
			6/08/16	PHS EMPLOYEE	255.89
			6/08/16	PHS EMPLOYEE	18.39
			6/17/16	PHS EMPLOYEE	176.23
			6/20/16	PHS EMPLOYEE	172.67
			6/20/16	PHS EMPLOYEE	532.25
			6/24/16	PHS EMPLOYEE	4,229.53
			6/24/16	PHS EMPLOYEE	264.34
			6/24/16	PHS EMP/CHILD	176.23
			6/08/16	PHS FAMILY	176.23
			6/24/16	PHS FAMILY	176.23
			6/10/16	PHS FAMILY #2	289.74
			6/08/16	PHS FAMILY #2	869.22
			6/20/16	PHS FAMILY #2	289.74
			6/24/16	PHS FAMILY #2	1,014.09
			6/08/16	PHS FAMILY #3	484.63
			6/08/16	PHS FAMILY #3	44.06
			6/24/16	PHS FAMILY #3	396.52
			6/24/16	PHS FAMILY #3	132.17
			6/10/16	PHS EC 3000	176.23
			6/08/16	PHS EC 3000	264.34
			6/08/16	PHS EC 3000	88.12

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
			6/20/16	PHS EC 3000	176.23
			6/24/16	PHS EC 3000	264.34
			6/24/16	PHS EC 3000	88.12
		CENTURYLINK COMMUNICATION, INC.	6/16/16	POLICE/DISPATCH	404.40
		STAPLES ADVANTAGE	6/27/16	3305841128 TONER CARTRIDGE	311.58
			6/27/16	3305841128 TONER CARTRIDGE	311.11
		CONTINENTAL PROFESSIONAL LAUNDRY	6/21/16	124724 UNIFORM CLEANING	3.70
			6/21/16	124725 UNIFORM CLEANING	38.85
			6/21/16	124732 UNIFORM CLEANING	70.30
			6/21/16	124734 UNIFORM CLEANING	24.05
			6/21/16	124737 UNIFORM CLEANING	66.60
			6/21/16	124762 UNIFORM CLEANING	16.65
			6/27/16	124763 UNIFORM CLEANING	22.20
			6/21/16	124767 UNIFORM CLEANING	22.20
			6/22/16	124792 UNIFORM CLEANING	7.40
			6/23/16	124796 UNIFORM CLEANING	42.55
		KA-COMM	6/27/16	SERVICE CONTRACT/MAINT POL	188.50
			6/27/16	SERVICE CONTRACT/MAINT POL	188.50
		COX BUSINESS SERVICES	6/24/16	PD INTERNET CONNECTION	109.95
		MIDWEST PUBLIC RISK-MPR	6/22/16	INSURANCE-7/1/16-7/1/17	29,000.00
			6/22/16	INSURANCE-7/1/16-7/1/17	12,000.00
		NAT'L INSURANCE MARKETING BROKERS LLC	6/17/16	CITY OF JC EMPLOYER PD LIF	12.30
			6/20/16	CITY OF JC EMPLOYER PD LIF	8.93
			6/20/16	CITY OF JC EMPLOYER PD LIF	93.88
			6/24/16	CITY OF JC EMPLOYER PD LIF	552.76
			6/24/16	CITY OF JC EMPLOYER PD LIF	71.51
		COBAN TECHNOLOGIES, INC.	6/24/16	353747 COBAN BATTERIES/CAB	293.00
		WEX BANK	6/13/16	POLICE-FUEL	6,098.80
		DELTA DENTAL (PAYROLL)	6/10/16	DELTA DENTAL OF KANSAS	47.18
			6/08/16	DELTA DENTAL OF KANSAS	567.95
			6/08/16	DELTA DENTAL OF KANSAS	39.54
			6/08/16	DELTA DENTAL OF KANSAS	4.68
			6/20/16	DELTA DENTAL OF KANSAS	47.18
			6/24/16	DELTA DENTAL OF KANSAS	601.55
			6/24/16	DELTA DENTAL OF KANSAS	57.80
			6/10/16	DELTA DENTAL OF KANSAS	11.73
			6/10/16	DELTA DENTAL OF KANSAS	107.77
			6/08/16	DELTA DENTAL OF KANSAS	275.46
			6/08/16	DELTA DENTAL OF KANSAS	20.62
			6/08/16	DELTA DENTAL OF KANSAS	2.67
			6/17/16	DELTA DENTAL OF KANSAS	11.95
			6/20/16	DELTA DENTAL OF KANSAS	11.71
			6/20/16	DELTA DENTAL OF KANSAS	107.79
			6/24/16	DELTA DENTAL OF KANSAS	265.90
			6/24/16	DELTA DENTAL OF KANSAS	20.90
		A HOMESTEAD WRECKER	6/23/16	1170 TOWING FEES UNIT 206	80.00
		GROSS WRECKER SERVICE	6/24/16	58015 TOWING FEES #16-5781	84.00
		INTERSTATE GLASS CO.	6/27/16	J33272 PD DOOR REPAIR	130.00
		KEY OFFICE EQUIPMENT	6/21/16	COPY PAPER	658.00
			6/21/16	COPY PAPER	658.00
			6/21/16	01X99A SIGNATURE STAMPS	45.00
		KANSAS GAS SERVICE	6/21/16	312 E 9TH	145.82
			6/21/16	210 E 9TH	294.03
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	169.13
			6/24/16	KPERS #1	665.91
			6/24/16	KPERS #1	377.39

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
			6/24/16	KP&F	21,977.59
			6/24/16	KP&F	6,024.92
			6/24/16	KPERS #2	473.21
			6/24/16	KPERS #2	118.21
			6/24/16	KPERS #2	156.46
			6/24/16	KPERS #3	107.33
			6/24/16	KPERS #3	651.23
			6/24/16	KPERS #3	88.13
		NEX-TECH	6/21/16	POLICE/DISPATCH	17.85
		INCODE	7/01/16	Case Management - Annual M	4,913.69
		RAM EXTERMINATORS, LLC	6/24/16	89291 PD MOUSE CONTROL	50.00
		CARD CENTER	6/16/16	VERIZON-PHONE ACCESSORIES	74.98
			6/16/16	F&S-CAR CHARGER	36.98
			6/16/16	8273 QUANTICO-UNIFORMS	415.94
			6/16/16	MILOUTLET-NAME TAGS	12.50
			6/16/16	4358-R2-LINEOFDUTY SUBSCRI	995.00
			6/16/16	WMART-BIKE TIE DOWNS	64.64
			6/16/16	WMART-BUG SPRAY(MISSING CH	16.95
			6/16/16	LILCAESAR-CRITICAL MISSING	61.90
			6/16/16	246344SMART SCOUTER DATA P	12.00
			6/16/16	BOX&SHIP-EVIDENCE SHIPPING	12.67
			6/16/16	AMAZON-KEYBOARD/MOUSE	39.99
			6/16/16	DASH-LAB GLOVES	431.40
			6/16/16	AMAZON-KVM CABLE/VIDEO CAB	76.04
			6/16/16	AMAZON-KVM SWITCH	224.30
			6/16/16	81490958ULINE-LAB BAGS	381.36
			6/16/16	4851093TELVENT WEATHER RAD	161.00
			6/16/16	25856 B&K-COFFEE	79.40
			6/16/16	STAPLES-COPY HOLDER	30.59
			6/16/16	WALMART-FRAMES	29.76
			6/16/16	6693PRAETORIAN/POLICE1ACAD	166.25
			6/16/16	25867 B&K-COFFEE,CREAMER	178.60
			6/16/16	MUSICFRIEND-CABLES MOVIE P	269.88
			6/16/16	GALLS-UNIFORMS #5	446.40
			6/16/16	WATERS-POPCORN	65.67
			6/16/16	ORIENTAL TRADE-CIU INCENTI	264.85
			6/16/16	WALMART-PHONE	59.88
			6/16/16	200552ORAP-2PK-KEYLESS	5.99
			6/16/16	MILITARY OUTLET-NAME TAGS	22.00
			6/16/16	THIRTY93-USB FLASH DRIVES	33.49
			6/10/16	Video Cards - Shumate	91.98
			6/10/16	HDMI Cables - Shumate	25.98
			6/10/16	Video Cards - Shumate	58.98
			6/10/16	Video Cards - Shumate	44.86
			6/16/16	3592J&R-CIRCUIT/FUSE #223C	13.65
			6/16/16	3577J&R-BRAKE CHECK #223B	60.00
			6/16/16	3578J&R-LOF #240	50.76
			6/16/16	3578J&R-LOF #240	15.00
			6/16/16	3576J&R-LOF,ROTOR,TIRE RT	47.45
			6/16/16	3576J&R-LOF,ROTOR,TIRE RT	125.00
			6/16/16	3584J&R-INSTALL GPS #223C	120.00
			6/16/16	3591J&R-RADIATOR RES TANK	5.81
			6/16/16	3591J&R-RADIATOR RES TANK	79.20
			6/16/16	WATERS-GRAPHITE	5.99
			6/16/16	B&H PHOTO-DVD PLUS R	107.70
			6/16/16	5324870 GALLS-UNIFORMS #73	384.00

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
			6/16/16	19797 DAVES MUFFLER-WELD #	20.00
			6/16/16	AMAZON-RADIO PARTS	191.72
			6/16/16	5970959-2 GALLS-UNIFORMS #	192.00
			6/16/16	3600J&R-LOF #202	86.97
			6/16/16	3600J&R-LOF #202	15.00
			6/16/16	3602J&R-LOF, TIRE ROTATE #	88.62
			6/16/16	3602J&R-LOF, TIRE ROTATE #	29.00
			6/16/16	3601J&R-PWRSTRPMP,LOF,BELT	92.98
			6/16/16	3601J&R-PWRSTRPMP,LOF,BELT	187.40
			6/16/16	3598J&R=LOF, TIRE ROATE #2	88.62
			6/16/16	3598J&R-LOF,TIRE ROATE #21	29.00
			6/16/16	3599J&R-LOF, TIRE ROATE #2	88.62
			6/16/16	3599J&R-LOF, TIRE ROATE #2	29.00
			6/16/16	3605J&R-EXHAUST PIPE #212	8.80
			6/16/16	3605J&R-EXHAUST PIPE #212	159.50
			6/16/16	287448MILOUTLET-NAME TAG 7	25.00
			6/16/16	194365ORAP-BELT #221A	18.11
			6/16/16	194563ORAP-CAPSULE,FILTR #	11.85
			6/16/16	195817ORAP BRAKE ROTOR #23	154.72
			6/16/16	195917ORAP-BRAKE ROTOR #23	78.42-
			6/16/16	196449ORAP-WIPER BLADES #2	39.55
			6/16/16	197875ORAP-BATTERY RANGE M	34.99
			6/16/16	3609J&R-LOF,TIRE ROTATE #2	88.62
			6/16/16	3609J&R-LOF,TIRE ROTATE #2	29.00
			6/16/16	3610J&R-CONTROL ARM,LOF #2	103.23
			6/16/16	3610J&R-CONTROL ARM, LOF #	227.00
			6/16/16	8121QUANTICO-UNIFORMS #771	297.56
			6/16/16	142663FIRESTONE-TIRE REPAI	39.98
			6/16/16	BOX&SHIP-VEHICLE PAPERWORK	27.08
			6/16/16	1336-15PROFALT-UNIFORM SEW	9.00
			6/16/16	1336-8PROFALT-UNIFORM SEW	54.00
			6/16/16	1336-10-PROFALT-UNIFORM SE	12.00
			6/16/16	1336-17PROFALT-UNIFORM SEW	9.00
			6/16/16	1336-22PROFALT-UNIFORM SEW	6.00
			6/16/16	1336-25PROFALT-UNIFORM SEW	6.00
			6/16/16	1336-30PROFALT0UNIFORM SEW	58.00
			6/16/16	1336-29PROF ALT-UNIFORM SE	105.00
			6/16/16	3622J&R-AXLE,OIL COOL LINE	46.28
			6/16/16	3622J&R-AXLE,OIL COOL LINE	264.60
			6/16/16	LA POLICE GEAR-LEATHER GEA	639.84
			6/16/16	WATERS-FIRE EXTINGUISHER	124.72
			6/16/16	ACE - FASTENERS	5.10
			6/16/16	WATERS-ELEC BOX-JANITOR RM	6.08
			6/16/16	ZORO TOOLS-FIRE EXTINGUISH	372.70
		ROTHWELL LANDSCAPE INC	6/24/16	2000237415 LAWN CHEMICAL A	103.50
			6/24/16	20160854 PD LANDSCAPE MAIN	45.00
				TOTAL:	120,288.95
FIRE	GENERAL FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	29.65
			6/24/16	MEDICARE WITHHOLDING	890.22
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	2,410.75
			6/24/16	PHS EMPLOYEE	2,389.49
			6/08/16	PHS EMP/CHILD	130.39
			6/24/16	PHS EMP/CHILD	130.39
			6/08/16	PHS FAMILY #2	699.75
			6/24/16	PHS FAMILY #2	698.57

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
			6/08/16	PHS EC 3000	233.26
			6/24/16	PHS EC 3000	233.36
			6/08/16	PHS FAMILY 3000	163.60
			6/24/16	PHS FAMILY 3000	161.79
		CENTURYLINK COMMUNICATION, INC.	6/16/16	FIRE	48.10
		CENTURY BUSINESS TECHNOLOGIES	6/21/16	Copier Usage - Color 50%	9.28
			6/21/16	Copier Usage - BW 50%	8.30
		DANKO EMERGENCY EQUIPMENT CO.	5/31/16	WRONG SWIVELS RETURNED	98.00-
			6/16/16	3.5" SWIVELS	156.00
		JIM CLARK AUTO CENTER	6/14/16	SUSPENSION ALIGNMENT/522	74.15
		KA-COMM	6/27/16	SERVICE CONTRACT/MAINT FIR	173.50
		MIDWEST PUBLIC RISK-MPR	6/22/16	INSURANCE-7/1/16-7/1/17	3,000.00
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	312.95
		WEX BANK	6/13/16	FIRE-FUEL	1,015.24
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	217.04
			6/24/16	DELTA DENTAL OF KANSAS	215.22
			6/08/16	DELTA DENTAL OF KANSAS	181.71
			6/24/16	DELTA DENTAL OF KANSAS	180.36
		KANSAS GAS SERVICE	6/21/16	2245 LACY DR-FIRE	90.87
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	56.96
			6/24/16	KP&F	12,939.01
		MIKE'S FIRE EXT. SALES	6/07/16	ANNUAL FIRE EXTINGUISHER S	77.40
			6/07/16	ANNUAL SVC - FIRE EXTINGUI	50.65
		CARD CENTER	5/20/16	WATERS/FLAG POLE SNAP LINK	14.95
			5/20/16	OREILLY/E20 HARDWARE	6.99
			5/20/16	AMAZON/FIRE ESSENTIALS MAN	78.38
			5/20/16	BURGERF1/MEALS @ TRAINING	42.81
			5/20/16	DISCOUNT/RADIO BATTERIES	239.17
			5/20/16	BOXNSHIP/SHIPPING	11.03
			5/20/16	WALMART/TAPE, GLUE	20.75
			5/20/16	WALMART/FOAM FOR INSTALLS	35.64
			5/20/16	CONTINUINGED/FIRE SCHOOL S	50.00
			5/20/16	DILLONS/REFRESHMENTS MTG	26.44
			5/20/16	MIDWESTACE/FASTENERS	1.00
			5/20/16	OREILLY/WIPER BLADES FOR 5	14.94
			6/13/16	REPAIR SHOWER, F.D. #2	428.04
			6/13/16	REPAIR SHOWER, F.D. #2	111.00
			6/13/16	BULBS, F.D. #1	102.33
		THERMAL COMFORT AIR, INC	5/23/16	REPAIR A/C AT STN 1 -	70.00
			5/23/16	REPAIR A/C AT STN 1 -	120.00
				TOTAL:	28,253.43
STREET	GENERAL FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	972.70
			6/24/16	MEDICARE WITHHOLDING	227.48
		BAYER CONSTRUCTION CO.	6/13/16	ROAD ROCK FOR ALLEYS-60 TO	717.58
			6/15/16	627 W VINE-30 TNS ASPHALT	1,605.42
			6/16/16	35 TNS - ROCK	424.45
		BERRY TRACTOR CO.	5/26/16	#603 REPAIRS	6,675.14
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	881.16
			6/24/16	PHS EMPLOYEE	881.16
			6/08/16	PHS EMP/SPOUSE	176.23
			6/24/16	PHS EMP/SPOUSE	176.23
			6/08/16	PHS FAMILY #2	50.70
			6/24/16	PHS FAMILY #2	50.71
			6/08/16	PHS FAMILY #3	61.68
			6/24/16	PHS FAMILY #3	61.68



DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
		UNIVERSAL LUBRICANTS, LLC	6/20/16	HYDRAULIC OIL	866.40
		SHILLING ASPHALT INC	6/14/16	10.5 TONS ASPHALT-7TH/MAD	527.50
		SUMMIT TRUCK GROUP	6/13/16	COMPRESSER FREIGHT	36.00
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	69.06
		DS&O RURAL ELECTRIC	6/21/16	1807 LYDIA LN-WARNING SIRE	51.50
			6/21/16	QUINTON POINT SIREN	34.06
			6/21/16	LIGHTS AT HUNTERS RIDGE	554.66
			6/21/16	LIGHTS AT HARGRAVES #2	61.69
			6/21/16	LIGHTS AT INDIAN RIDGE/J.C	39.90
			6/21/16	LIGHTS AT HARGRAVES#5	123.38
			6/21/16	LIGHTS AT OLIVIA FARMS	45.94
			6/21/16	LIGHTS AT SUTTERWOODS	308.44
			6/21/16	LIGHTS AT SUTTER HIGHLANDS	246.75
			6/21/16	LIGHTS AT MANN'S RANCH	74.03
			6/21/16	LIGHTS AT HARGRAVES #4	11.75
			6/21/16	LIGHTS AT HARGRAVES #1	23.50
			6/21/16	LIGHTS AT HILLTOP #5	7.75
			6/21/16	LIGHTS AT HARGRAVES #3	35.25
			6/21/16	LIGHTS AT RUSSUEL JOHNSON	26.25
			6/21/16	LIGHTS ALONG SVR	234.41
		CLASS C SOLUTIONS GROUP	6/15/16	FLEET SHOP PIECES	60.97
			6/14/16	FLEET SHOP PIECES	262.93
		DAVE'S ELECTRIC, INC.	6/21/16	FS #2 GENERATOR BATT CHRGR	312.00
			6/24/16	SIREN CHECKS	312.00
			6/24/16	GENERATOR CHECKS	146.51
		WEX BANK	6/13/16	STREET-FUEL	2,264.10
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	31.85
			6/24/16	DELTA DENTAL OF KANSAS	31.85
			6/08/16	DELTA DENTAL OF KANSAS	63.94
			6/24/16	DELTA DENTAL OF KANSAS	63.94
		CINTAS CORPORATION	6/17/16	MEDICAL BOX STOCKING	6.90
		F & R SERVICES	6/20/16	600 BLOCK E 7TH ST-ROW	16.54
			6/20/16	603 SKYLINE DRIVE	11.03
			6/20/16	714 SKYLINE DRIVE	11.03
			6/20/16	GOLDENBELT BLVD-ROW	330.75
			6/20/16	ASH ST(600 BLK-HGLND CEMET	16.54
			6/20/16	DITCH BTWN 100 BLK EVINE&E	16.54
			6/20/16	EAST 6TH ST PARKING LOT	16.54
			6/20/16	EAST 6TH ST ROW	551.25
			6/20/16	E CHESTNUT-ROW @ UPRR TRAC	55.13
			6/20/16	FIRE STATION #2 - INCLDE F	115.50
			6/20/16	LACY DRIVE	110.25
			6/20/16	MEADOW LANE ROW	16.54
			6/20/16	ST MARYS ROAD ROW(CHURCH)	33.08
			6/20/16	VACANT DRAINAGE DITCH-RILE	16.54
			6/20/16	INDUSTRIAL PARK ROW	55.13
			6/20/16	E ASH ST UPRR TRCKS(ELKS-E	147.00
			6/20/16	SVR ROW (FIRE STATION 2 SI	82.69
			6/20/16	SVR ADDITION ISLANDS	88.20
			6/20/16	STRAUSS BLVD ISLANDS & R/W	330.75
			6/20/16	I 70 ROW - S WASHINGTON	661.50
			6/20/16	SOUTH JACKSON ST DRAINAGE	33.08
			6/20/16	ASH ST FROM CHESTNUT SOUTH	253.58
			6/20/16	136 E 3RD	33.08
			6/20/16	225 E 3RD	33.08
			6/20/16	6TH ST UNDERPASS	110.25

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
			6/20/16	SANDUSKY ROW	82.69
			6/20/16	THE BLUFFS AREA	110.25
			6/20/16	TOM NEAL INDUSTRIAL PARK A	275.63
			6/20/16	SOUTHWIND/KJCK EAST TO TOW	165.38
			6/20/16	CHADWICK COURT PROPERTY	16.54
			6/20/16	HOLLY LANE ISLAND	16.54
			6/20/16	SVR-R/W - K-18 TO RR	551.25
			6/20/16	ENTRANCE TO SUTTERWOODS @	66.15
			6/20/16	GRANT AVE ISLANDS	165.38
			6/20/16	WESTWOOD BLVD ISLANDS	165.38
			6/27/16	1701 N ADAMS- DRAIN	27.56
			6/27/16	BEL AIR & FOGARTY (DEAD EN	0.00
			6/27/16	8TH ST AT GARFIELD DITCH	11.03
			6/27/16	ANNEX PARKING LOT BEHIND D	16.54
			6/27/16	COMMONWEALTH DRIVE ROW	27.56
			6/27/16	GRANT AVE ISLAND	165.38
			6/27/16	GRANT AVE FRONTAGE RDS	44.10
			6/27/16	MONROE ST DRAINS	16.54
			6/27/16	WESTWOOD BLVD-ISLANDS	165.38
			6/27/16	BRIDGE GUARDRAIL-EISEN & 1	11.03
			6/27/16	436 W 11TH ST	33.08
			6/27/16	EAST 10TH ST PROPERTY	110.25
			6/27/16	ELM DALE ROAD ROW	82.69
			6/27/16	CHESTNUT&I-70 RAMP	694.58
			6/27/16	HWY 57 R/W & ISLANDS	1,102.50
			6/27/16	AREA IN FRONT OF CRACKER B	77.18
			6/27/16	RUCKER ROAD	551.25
			6/27/16	K-18 -RR TO STONE RIDGE	105.00
			6/27/16	LAWNDALE WATER AREA	0.00
			6/27/16	MOSS CIRCLE ISLAND	11.03
			6/27/16	GRANT AVE RIVER PARK AREA	165.38
			6/27/16	514 W 14TH ST	33.08
			6/27/16	516 W 14TH ST	33.08
			6/27/16	1008 W 14TH ST	33.08
		KANSAS GAS SERVICE	6/21/16	2324 1/2 N JACKSON	35.00
		WESTAR ENERGY	6/21/16	601 E CHESTNUT-ST LIGHT	391.63
			6/21/16	1423 N WASHINGTON-ST LIGHT	24.40
			6/21/16	2631 OAKWOOD-SIREN	23.73
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	148.41
			6/24/16	KPERS #2	715.60
			6/24/16	KPERS #3	340.48
		KAW VALLEY ENGINEERING, INC	6/27/16	GOLDENBELT & OVERLAY	5,255.00
			6/27/16	PROJECT MEETING	1,360.00
		PCS	6/27/16	D TAR SOLVENT	1,169.00
		NAPA AUTO PARTS OF J.C.	6/20/16	COUPLER N CLAMP FOR #603	6.99
			6/21/16	BATTERY	8.28
			6/24/16	AC PRO PERMIUM-#724 & #620	33.99
		CARD CENTER	6/08/16	TREE BOARD CERTIFICATES	39.00
			6/08/16	PHONE CASE	10.49
			6/08/16	APWA SPRING CONFERENCE	50.40
			6/08/16	APWA SPRING CONFERENCE	67.14
			6/08/16	APWA SPRING CONFERENCE	7.00
			6/08/16	LEVELS	46.97
			6/08/16	LUNCHEON	66.22
			6/08/16	LUNCHEON	6.77
			6/08/16	WOOD, PARACORD	11.44

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
			6/08/16	BACKPACK SPRAYER	84.99
			6/08/16	WEED SPRAY	175.60
			6/08/16	RULER	15.99
			6/08/16	STRAINER; RLLR PRT	18.99
			6/08/16	NPW WEEK	45.79
			6/08/16	PENS	10.24
			6/08/16	TRAINING - ROETHER	280.00
			6/08/16	CLEANING SUPPLIES	11.05
			6/08/16	PW WEEK LUNCH	49.48
			6/08/16	PW WEEK LUNCH	13.76
		CINTAS #451	6/14/16	WKLY OFF MATS & SHOP TWLS	34.27
			6/21/16	WKLY MATS AND TOWELS	34.19
		VICTOR L PHILLIPS CO	6/23/16	ROLLER RENTAL	2,052.00
		WHITE STAR	6/20/16	MINI RENTAL	1,221.40
				TOTAL:	42,041.31
COURT	GENERAL FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	367.73
			6/24/16	SOCIAL SECURITY WITHHOLDIN	242.32
			6/24/16	MEDICARE WITHHOLDING	86.00
			6/24/16	MEDICARE WITHHOLDING	56.68
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	528.69
			6/24/16	PHS EMPLOYEE	528.69
		CENTURYLINK COMMUNICATION, INC.	6/16/16	MUNICIPAL COURT	43.45
		CENTURY BUSINESS TECHNOLOGIES	6/21/16	Copier Usage - Color	83.30
			6/21/16	Copier Usage - BW	10.56
		PURVIS LAW OFFICE LLC	6/08/16	LEGAL FEES LECHNER, JACOB	250.00
		JOSHUA DOUGLASS	6/28/16	PAYMENT EVERY TWO WEEKS	2,500.00
		COLLECTION BUREAU OF KANSAS INC	5/31/16	INTEREST FEES DUE FOR MAY	137.97
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	38.32
			6/24/16	CITY OF JC EMPLOYER PD LIF	20.21
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	47.18
			6/08/16	DELTA DENTAL OF KANSAS	44.82
			6/24/16	DELTA DENTAL OF KANSAS	47.18
			6/24/16	DELTA DENTAL OF KANSAS	44.82
			6/08/16	DELTA DENTAL OF KANSAS	23.90
			6/24/16	DELTA DENTAL OF KANSAS	23.90
		KEY OFFICE EQUIPMENT	5/31/16	OFFICE SUPPLIES	84.53
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	583.45
			6/24/16	KPERS #1	110.59
			6/24/16	KPERS #2	208.67
		INCODE	7/01/16	Web - Court Inquiry	100.00
		CARD CENTER	5/31/16	WALMART-OFFICE SUPP/KIT SU	56.66
		CINTAS #451	6/16/16	RUGS AND MATS	29.47
			6/17/16	RUGS AND MATS	29.47
		MISC	6/21/16	Bond Refund:TT175787 -01	343.00
				TOTAL:	6,671.56
JC OPERA HOUSE	GENERAL FUND	CENTURYLINK COMMUNICATION, INC.	6/16/16	OPERA HOUSE	37.00
		WESTAR ENERGY	6/27/16	135 W 7TH-JUNE 2016 (OPERA)	3,236.05
				TOTAL:	3,273.05
RECREATION	GENERAL FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	246.53
			6/24/16	MEDICARE WITHHOLDING	57.66
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS FAMILY #3	176.23
			6/24/16	PHS FAMILY #3	176.23
		CENTURYLINK COMMUNICATION, INC.	6/16/16	RECREATION	83.10

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	11.34
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	23.59
			6/24/16	DELTA DENTAL OF KANSAS	23.59
		CARESS JACKSON	6/21/16	SUMMER BB -CXD-06072016	50.00
		JAVARUS TURNER	6/21/16	BB SUMMER BALL-CXD-0607201	50.00
		LATESHA MYERS	6/21/16	BB SUMMER BALL CXD-0607201	50.00
		ROBERTA BRISTOL	6/21/16	BB-SUMMER BB CXD-06072016	50.00
		SECURITY SOLUTIONS INC	6/10/16	MODULE MAINTENANCE	18.00
		KANSAS GAS SERVICE	6/21/16	1002 W 12TH	132.61
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #2	130.38
		CARD CENTER	6/13/16	BIKE RACK, 12TH ST	180.47
			6/20/16	CONDIMENTS, SCHOOL'S OUT	9.34
			6/20/16	FLASHLIGHT GIVEAWAYS	226.90
			6/20/16	GARDEN RIBBON CUTTING FOOD	45.78
			6/20/16	ART SUPPLIES	5.50
			6/20/16	PENS	2.47
			6/20/16	SCHOOL'S OUT BASH	82.05
			6/20/16	BOUNCE HOUSE SCHOOLS OUT	126.56
			6/20/16	AIR COMPRESSOR	69.99
			6/13/16	DRAIN TUBE/COUPLING, 12TH	16.98
		CINTAS #451	6/22/16	GRAY MATS	50.20
				TOTAL:	2,095.50
FEDERAL EXCHANGE TRANS GRANTS		KAW VALLEY ENGINEERING, INC	6/27/16	WATER LINE CONFLICT-HWY77	6,110.00
			6/27/16	PRECONST. MEETING	729.54
		NOWAK CONSTRUCTION	6/10/16	SEWER RELOCATION K18 & US	82,311.61
				TOTAL:	89,151.15
KDOT GRANTS	GRANTS	NOWAK CONSTRUCTION	6/10/16	SEWER RELOCATION K18 & US	25,993.14
				TOTAL:	25,993.14
BOND & INTEREST	BOND & INTEREST	GEARY COUNTY TREASURER	6/16/16	JUNE 2016 REF OVERPAYMENT	90,160.13
				TOTAL:	90,160.13
NON-DEPARTMENTAL	WATER FUND	INTERNAL REVENUE SERVICE	6/24/16	FEDERAL WITHHOLDING	1,281.16
			6/24/16	SOCIAL SECURITY WITHHOLDIN	887.38
			6/24/16	MEDICARE WITHHOLDING	207.54
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	176.02
			6/24/16	PHS EMPLOYEE	176.53
			6/08/16	PHS EMP/CHILD	63.46
			6/24/16	PHS EMP/CHILD	63.46
			6/08/16	PHS EMP/SPOUSE	74.19
			6/24/16	PHS EMP/SPOUSE	74.19
			6/08/16	PHS FAMILY #2	32.60
			6/24/16	PHS FAMILY #2	32.60
			6/08/16	PHS FAMILY #3	42.52
			6/24/16	PHS FAMILY #3	42.52
			6/08/16	PHS FAMILY 3000	228.19
			6/24/16	PHS FAMILY 3000	228.19
		CARVER & BLANTON SHEA	6/24/16	GARNISHMENT	72.70
		CITY OF JUNCTION CITY	6/08/16	CITY OF JUNCTION CITY (G-F	7.50
			6/24/16	CITY OF JUNCTION CITY (G-F	10.00
			6/08/16	TELEPHONE REIMBURSEMENT	25.38
			6/24/16	TELEPHONE REIMBURSEMENT	25.53
		CITY OF JUNCTION CITY	6/08/16	CITY OF JUNCTION CITY -P&R	4.50
			6/24/16	CITY OF JUNCTION CITY -P&R	4.50

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
		KANSAS PAYMENT CENTER	6/24/16	GARNISHMENT	50.88
			6/24/16	GARNISHMENT	60.00
		H KENT HOLLINS	6/24/16	GARNISHMENT	122.83
		NAT'L INSURANCE MARKETING BROKERS LLC	6/08/16	CITY OF JC VOLUNTARY BENEF	60.34
			6/24/16	CITY OF JC VOLUNTARY BENEF	60.41
			6/08/16	CITY OF JC BEFORE TAX	50.54
			6/24/16	CITY OF JC BEFORE TAX	50.86
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	50.96
			6/24/16	DELTA DENTAL OF KANSAS	50.96
		GREAT WEST FINANCIAL	6/24/16	GREAT WEST FINANCIAL	198.44
		ACCOUNT RECOVERY SPECIALISTS, INC.	6/24/16	GARNISHMENT	3.75
		KANSAS DEPT OF REVENUE	6/24/16	STATE WITHHOLDING	447.65
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	295.43
			6/24/16	KPERS #2	381.65
			6/24/16	KPERS #3	208.87
		CITY OF JC FLEX SPENDING ACCT 1074334	6/24/16	FLEX SPENDING-1074334	184.20
		FLEXIBLE SPENDING ACCOUNT #1074334	6/24/16	DEPENDENT CARE ACCT 10743	27.08
		UNITED WAY OF JUNCTION CITY-GEARY COUN	6/08/16	UNITED WAY	4.35
			6/24/16	UNITED WAY	4.35
				TOTAL:	6,074.21
WATER DISTRIBUTION	WATER FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	393.13
			6/24/16	MEDICARE WITHHOLDING	91.95
		BAYER CONSTRUCTION CO.	6/14/16	12 TONS ASPHALT-17TH/MONRO	632.84
			6/17/16	402 N ADAMS	269.70
			6/24/16	1.5 TNS ASPHLT-UTILITY CUT	87.00
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	405.31
			6/24/16	PHS EMPLOYEE	405.30
			6/08/16	PHS FAMILY #2	28.97
			6/24/16	PHS FAMILY #2	28.97
			6/08/16	PHS FAMILY #3	35.25
			6/24/16	PHS FAMILY #3	35.25
		UNIVERSAL LUBRICANTS, LLC	6/20/16	HYDRAULIC OIL	866.40
		CITY OF JUNCTION CITY PETTY CASH 10743	6/17/16	KS DEP AG WELL 16 & 20 PER	800.00
		MIDWEST CONCRETE MATERIALS	6/02/16	15 TONS OF SAND-MONROE	67.85
			6/03/16	15 TNS SAND-SHERIDAN BRK	66.93
			6/08/16	3.25 CY -SHERIDAN AND PINE	371.75
			6/13/16	405 N ADAMS - 2CY CONC	276.00
			6/15/16	1.25CY - 405 N ADAMS-UTILI	200.63
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	42.70
		MUNICIPAL SUPPLY, INC. OF NEBRASKA	6/10/16	REPAIR CLAMP 6"	454.88
		CLASS C SOLUTIONS GROUP	6/15/16	FLEET SHOP PIECES	50.90
			6/14/16	FLEET SHOP PIECES	164.31
		WEX BANK	6/13/16	WATER DIST--FUEL	449.15
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	40.12
			6/24/16	DELTA DENTAL OF KANSAS	40.10
			6/08/16	DELTA DENTAL OF KANSAS	29.85
			6/24/16	DELTA DENTAL OF KANSAS	29.87
		CINTAS CORPORATION	6/17/16	MEDICAL BOX STOCKING	5.80
		MUNICIPAL PIPE SERVICES	6/17/16	LINE STOPS	2,800.00
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	74.04
			6/24/16	KPERS #2	413.69
			6/24/16	KPERS #3	62.03
		NAPA AUTO PARTS OF J.C.	6/17/16	GOLD CLEVIS KIT-NEW VAC TR	3.92
			6/21/16	BATTERY	8.28
			6/22/16	HYDRAULIC HOSE	165.00

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
		CARD CENTER	6/08/16	PHONE CASE	7.50
			6/08/16	APWA SPRING CONFERENCE	36.00
			6/08/16	APWA SPRING CONFERENCE	48.10
			6/08/16	APWA SPRING CONFERENCE	5.00
			6/08/16	LUNCHEON	47.50
			6/08/16	LUNCHEON	5.00
			6/08/16	MINI EXCAVATOR RENTAL	303.12
			6/08/16	MINI EXCAVATOR RENTAL	203.13
			6/08/16	MINI EXCAVATOR RENTAL	246.88
			6/08/16	MINI EXCAVATOR RENTAL	50.00-
			6/08/16	CPLG, BUSHING, NIPPLE	65.90
			6/08/16	BRASS PLUG	30.50
			6/08/16	CAULK, CLOTH TAPE	12.99
			6/08/16	FOAM AND ELL	29.60
			6/08/16	PRTS FROM VNDR RPR & ADPTR	8.65
			6/08/16	ADPTS; WTR PUMP PRT	9.38
			6/08/16	NPW WEEK	32.71
			6/08/16	PENS	6.72
			6/08/16	CLEANING SUPPLIES	7.91
			6/08/16	PW WEEK LUNCH	41.24
			6/08/16	PW WEEK LUNCH	11.46
		CINTAS #451	6/14/16	WKLY OFF MATS & SHOP TWLS	28.70
			6/21/16	WKLY MATS AND TOWELS	28.70
		SALINA SUPPLY COMPANY	6/13/16	77/ASH PARTS	4,254.79
			6/22/16	WRENCH AND KEY	146.35
		WHITE STAR	6/20/16	MINI RENTAL	610.70
		T.O.HAAS TIRES	6/14/16	BACKHOE TIRES	50.00
				TOTAL:	16,126.40
WATER PLANT	WATER FUND	MIDWEST PUBLIC RISK-MPR	6/22/16	INSURANCE-7/1/16-7/1/17	62,000.00
		F & R SERVICES	6/20/16	WATER TOWER-SPRUCE ST	55.13
			6/20/16	WATER TOWER-WEST ASH ST	44.10
			6/27/16	WATER PLANT & FIELDS	761.25
			6/27/16	PUMP STATIONS @ ADAMS ST	82.69
				TOTAL:	62,943.17
WATER ADMINISTRATION	WATER FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	494.25
			6/24/16	MEDICARE WITHHOLDING	115.60
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	298.71
			6/24/16	PHS EMPLOYEE	300.77
			6/08/16	PHS EMP/CHILD	44.06
			6/24/16	PHS EMP/CHILD	44.06
			6/08/16	PHS EMP/SPOUSE	44.06
			6/24/16	PHS EMP/SPOUSE	44.06
			6/08/16	PHS FAMILY #2	101.41
			6/24/16	PHS FAMILY #2	101.40
			6/08/16	PHS FAMILY 3000	105.74
			6/24/16	PHS FAMILY 3000	105.74
		CENTURYLINK COMMUNICATION, INC.	6/16/16	WATER ADMINISTRATION	110.11
		STAPLES ADVANTAGE	6/27/16	PAPER, DUCT TAPE, HIGHLTR	24.57
			6/27/16	TONER CARTRIDGE	253.25
			6/27/16	ADD MACHINE TAPE	58.00
			6/27/16	RECEIPT TAPE	75.14
			6/27/16	COPY HOLDER	19.98
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	47.87
		WEX BANK	6/13/16	WTR CUST. SRV-FUEL	196.27

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	63.24
			6/24/16	DELTA DENTAL OF KANSAS	63.24
			6/08/16	DELTA DENTAL OF KANSAS	23.48
			6/24/16	DELTA DENTAL OF KANSAS	23.62
		KANSAS GAS SERVICE	6/21/16	900 W SPRUCE	31.88
			6/21/16	2232 W ASH TOWER	31.88
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	380.07
			6/24/16	KPERS #2	172.65
			6/24/16	KPERS #3	240.50
		INCODE	7/01/16	Web - Utilities Inquiry -	106.68
		CARD CENTER	6/09/16	WALMART-KEYS,TARP,SEAT COV	30.76
				TOTAL:	3,753.05
NON-DEPARTMENTAL	SEWER FUND	INTERNAL REVENUE SERVICE	6/24/16	FEDERAL WITHHOLDING	1,204.23
			6/24/16	SOCIAL SECURITY WITHHOLDIN	855.03
			6/24/16	MEDICARE WITHHOLDING	199.99
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	157.09
			6/24/16	PHS EMPLOYEE	156.58
			6/08/16	PHS EMP/CHILD	63.46
			6/24/16	PHS EMP/CHILD	63.46
			6/08/16	PHS EMP/SPOUSE	74.19
			6/24/16	PHS EMP/SPOUSE	74.19
			6/08/16	PHS FAMILY #2	36.22
			6/24/16	PHS FAMILY #2	36.22
			6/08/16	PHS FAMILY #3	42.52
			6/24/16	PHS FAMILY #3	42.52
			6/08/16	PHS FAMILY 3000	228.19
			6/24/16	PHS FAMILY 3000	228.19
		CARVER & BLANTON SHEA	6/24/16	GARNISHMENT	72.70
		CITY OF JUNCTION CITY	6/08/16	CITY OF JUNCTION CITY (G-F	8.00
			6/24/16	CITY OF JUNCTION CITY (G-F	10.50
			6/08/16	TELEPHONE REIMBURSEMENT	23.65
			6/24/16	TELEPHONE REIMBURSEMENT	23.49
		CITY OF JUNCTION CITY	6/08/16	CITY OF JUNCTION CITY -P&R	4.50
			6/24/16	CITY OF JUNCTION CITY -P&R	4.50
		KANSAS PAYMENT CENTER	6/24/16	GARNISHMENT	65.41
			6/24/16	GARNISHMENT	60.00
		H KENT HOLLINS	6/24/16	GARNISHMENT	122.84
		NAT'L INSURANCE MARKETING BROKERS LLC	6/08/16	CITY OF JC VOLUNTARY BENEF	60.19
			6/24/16	CITY OF JC VOLUNTARY BENEF	60.12
			6/08/16	CITY OF JC BEFORE TAX	50.44
			6/24/16	CITY OF JC BEFORE TAX	50.12
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	50.97
			6/24/16	DELTA DENTAL OF KANSAS	50.97
		GREAT WEST FINANCIAL	6/24/16	GREAT WEST FINANCIAL	200.10
		ACCOUNT RECOVERY SPECIALISTS, INC.	6/24/16	GARNISHMENT	3.75
		KANSAS DEPT OF REVENUE	6/24/16	STATE WITHHOLDING	430.50
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	302.65
			6/24/16	KPERS #2	360.44
			6/24/16	KPERS #3	190.25
		CITY OF JC FLEX SPENDING ACCT 1074334	6/24/16	FLEX SPENDING-1074334	179.76
		FLEXIBLE SPENDING ACCOUNT #1074334	6/24/16	DEPENDENT CARE ACCT 10743	27.08
		UNITED WAY OF JUNCTION CITY-GEARY COUN	6/08/16	UNITED WAY	4.55
			6/24/16	UNITED WAY	4.55
				TOTAL:	5,884.11

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT_
WATER ADMINISTRATION	SEWER FUND	STAPLES ADVANTAGE	6/27/16	PAPER/DUCT TAPE/HIGHLTR	24.57-
				TOTAL:	24.57-
SEWER DISTRIBUTION	SEWER FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	396.52
			6/24/16	MEDICARE WITHHOLDING	92.74
		BAYER CONSTRUCTION CO.	6/17/16	300 N JACKSON	269.70
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	402.70
			6/24/16	PHS EMPLOYEE	400.67
			6/08/16	PHS FAMILY #3	35.25
			6/24/16	PHS FAMILY #3	35.25
		UNIVERSAL LUBRICANTS, LLC	6/20/16	HYDRAULIC OIL	866.40
		ELLIOTT EQUIPMENT CO.	6/20/16	2014 FREIGHTLINER VAC TRUC	285,000.00
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	40.42
		CLASS C SOLUTIONS GROUP	6/15/16	FLEET SHOP PIECES	50.90
			6/14/16	FLEET SHOP PIECES	164.31
		WEX BANK	6/13/16	WW-DIST--FUEL	449.15
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	40.09
			6/24/16	DELTA DENTAL OF KANSAS	40.11
			6/08/16	DELTA DENTAL OF KANSAS	27.32
			6/24/16	DELTA DENTAL OF KANSAS	27.16
		CINTAS CORPORATION	6/17/16	MEDICAL BOX STOCKING	5.80
		WESTAR ENERGY	6/21/16	1452 CANDLELIGHT LIFT PUMP	31.73
			6/21/16	1121 CYPRESS-LIFT PUMP	36.17
			6/21/16	100 HOOVER LIFT PUMP	118.13
			6/21/16	1935 NORTHWIND-LIFT PUMP	36.61
			6/21/16	630 E ST LIFT PUMP	31.73
			6/21/16	400 E CHESTNUT LIFT PUMP	91.01
			6/21/16	2309 N JACKSON- LIFT PUMP	27.51
			6/21/16	948 GRANT AVE LIFT PUMP	26.63
			6/21/16	1001 GOLDENBELT LIFT PUMP	28.84
			6/21/16	500 E ASH LIFT PUMP	179.98
			6/21/16	1701 GOLDENBELT BLVD LIFT	33.39
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	74.04
			6/24/16	KPERS #2	384.87
			6/24/16	KPERS #3	92.34
		NAPA AUTO PARTS OF J.C.	6/17/16	GOLD CLEVIS KIT-NEW VAC TR	3.92
			6/21/16	BATTERY	8.28
			6/22/16	HYDRAULIC HOSE	165.00
		CARD CENTER	6/08/16	PHONE CASE	7.50
			6/08/16	APWA SPRING CONFERENCE	36.00
			6/08/16	APWA SPRING CONFERENCE	48.10
			6/08/16	APWA SPRING CONFERENCE	5.00
			6/08/16	LUNCHEON	47.50
			6/08/16	LUNCHEON	5.00
			6/08/16	CAULK, CLOTH TAPE	75.91
			6/08/16	PRTS FROM VNDR RPR & ADPTR	8.64
			6/08/16	ADPTS; WTR PUMP PRT	9.38
			6/08/16	NPW WEEK	32.71
			6/08/16	PENS	6.72
			6/08/16	CLEANING SUPPLIES	7.91
			6/08/16	PW WEEK LUNCH	41.24
			6/08/16	PW WEEK LUNCH	11.46
		CINTAS #451	6/14/16	WKLY OFF MATS & SHOP TWLS	28.70
			6/21/16	WKLY MATS AND TOWELS	28.70
		WHITE STAR	6/20/16	MINI RENTAL	610.70
		T.O.HAAS TIRES	6/14/16	BACKHOE TIRES	53.70



DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
				TOTAL:	290,779.54
SEWER ADMINISTRATION	SEWER FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	458.50
			6/24/16	MEDICARE WITHHOLDING	107.22
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	225.57
			6/24/16	PHS EMPLOYEE	225.56
			6/08/16	PHS EMP/CHILD	44.06
			6/24/16	PHS EMP/CHILD	44.06
			6/08/16	PHS EMP/SPOUSE	44.06
			6/24/16	PHS EMP/SPOUSE	44.06
			6/08/16	PHS FAMILY #2	144.86
			6/24/16	PHS FAMILY #2	144.86
			6/08/16	PHS FAMILY 3000	105.74
			6/24/16	PHS FAMILY 3000	105.74
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	45.52
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	63.25
			6/24/16	DELTA DENTAL OF KANSAS	63.25
			6/08/16	DELTA DENTAL OF KANSAS	22.12
			6/24/16	DELTA DENTAL OF KANSAS	22.12
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	391.15
			6/24/16	KPERS #2	168.94
			6/24/16	KPERS #3	181.72
		INCODE	7/01/16	Web - Utilities Inquiry -	106.66
		CARD CENTER	6/09/16	WALMART-KEYS,TARP,SEAT COV	30.76
				TOTAL:	2,789.78
WASTEWATER PLANTS	SEWER FUND	MIDWEST PUBLIC RISK-MPR	6/22/16	INSURANCE-7/1/16-7/1/17	50,000.00
		DS&O RURAL ELECTRIC	6/21/16	SEWER LIFT	37.78
			6/21/16	BROOKEBEND LIFT STATION	78.59
			6/21/16	LIFT STATION- HILLTOP #5	94.95
			6/21/16	2542/2548 JAGER DR SWR LIF	55.49
			6/21/16	2326/2321 OSPREY SWR LIFT	59.88
			6/21/16	2515 WILMA-OLIVIA FARMS-LI	77.66
		F & R SERVICES	6/20/16	EASH ASH ST LIFT STATION	55.13
			6/20/16	SWWWT PLANT	341.25
			6/27/16	EWWT PLANT	446.25
				TOTAL:	51,246.98
FEDERAL ASSET SHARING	FEDERAL EQUITABLE	SHERRY MASSEY	6/27/16	264 RMS CONSULTANT FEE	2,250.00
			6/27/16	266 RMS CONSULTANT FEE	1,600.00
				TOTAL:	3,850.00
NON-DEPARTMENTAL	STORM WATER	INTERNAL REVENUE SERVICE	6/24/16	FEDERAL WITHHOLDING	193.22
			6/24/16	SOCIAL SECURITY WITHHOLDIN	145.24
			6/24/16	MEDICARE WITHHOLDING	33.97
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	4.40
			6/24/16	PHS EMPLOYEE	4.40
			6/08/16	PHS EMP/CHILD	63.46
			6/24/16	PHS EMP/CHILD	63.46
			6/08/16	PHS EMP/SPOUSE	29.68
			6/24/16	PHS EMP/SPOUSE	29.68
			6/08/16	PHS FAMILY #2	9.05
			6/24/16	PHS FAMILY #2	9.05
			6/08/16	PHS FAMILY #3	21.26
			6/24/16	PHS FAMILY #3	21.26
			6/08/16	PHS FAMILY 3000	57.04

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
			6/24/16	PHS FAMILY 3000	57.05
		CITY OF JUNCTION CITY	6/08/16	CITY OF JUNCTION CITY (G-F	0.25
			6/24/16	CITY OF JUNCTION CITY (G-F	0.25
			6/08/16	TELEPHONE REIMBURSEMENT	6.63
			6/24/16	TELEPHONE REIMBURSEMENT	6.63
		CITY OF JUNCTION CITY	6/08/16	CITY OF JUNCTION CITY -P&R	4.50
			6/24/16	CITY OF JUNCTION CITY -P&R	4.50
		KANSAS PAYMENT CENTER	6/24/16	GARNISHMENT	7.27
		NAT'L INSURANCE MARKETING BROKERS LLC	6/08/16	CITY OF JC VOLUNTARY BENE	11.72
			6/24/16	CITY OF JC VOLUNTARY BENE	11.72
			6/08/16	CITY OF JC BEFORE TAX	8.38
			6/24/16	CITY OF JC BEFORE TAX	8.38
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	10.45
			6/24/16	DELTA DENTAL OF KANSAS	10.45
		GREAT WEST FINANCIAL	6/24/16	GREAT WEST FINANCIAL	64.64
		KANSAS DEPT OF REVENUE	6/24/16	STATE WITHHOLDING	73.70
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	77.76
			6/24/16	KPERS #2	59.49
			6/24/16	KPERS #3	20.52
		CITY OF JC FLEX SPENDING ACCT 1074334	6/24/16	FLEX SPENDING-1074334	43.44
		FLEXIBLE SPENDING ACCOUNT #1074334	6/24/16	DEPENDENT CARE ACCT 10743	13.54
		UNITED WAY OF JUNCTION CITY-GEARY COUN	6/08/16	UNITED WAY	1.90
			6/24/16	UNITED WAY	1.90
				TOTAL:	1,190.24
STORM WATER ADMINISTRA	STORM WATER	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	145.23
			6/24/16	MEDICARE WITHHOLDING	33.96
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	17.62
			6/24/16	PHS EMPLOYEE	17.62
			6/08/16	PHS EMP/CHILD	44.06
			6/24/16	PHS EMP/CHILD	44.05
			6/08/16	PHS EMP/SPOUSE	17.62
			6/24/16	PHS EMP/SPOUSE	17.62
			6/08/16	PHS FAMILY #2	36.22
			6/24/16	PHS FAMILY #2	36.22
			6/08/16	PHS FAMILY #3	17.62
			6/24/16	PHS FAMILY #3	17.62
			6/08/16	PHS FAMILY 3000	26.43
			6/24/16	PHS FAMILY 3000	26.43
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	13.31
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	21.23
			6/24/16	DELTA DENTAL OF KANSAS	21.23
			6/08/16	DELTA DENTAL OF KANSAS	3.60
			6/24/16	DELTA DENTAL OF KANSAS	3.60
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	119.66
			6/24/16	KPERS #2	91.30
			6/24/16	KPERS #3	27.97
				TOTAL:	800.22
STORM WATER DISTRIBUTI	STORM WATER	MIDWEST CONCRETE MATERIALS	6/03/16	I CY - 718 W PINE	175.50
		CLASS C SOLUTIONS GROUP	6/15/16	FLEET SHOP PIECES	20.35
		CINTAS CORPORATION	6/17/16	MEDICAL BOX STOCKING	2.31
		CARD CENTER	6/08/16	RAIN GAUGE, UTILITY ROPE	39.98
			6/08/16	BCKT, PAIL, CLIP, SNAPS	28.33
			6/08/16	BLTS,SCRWS,CONC. MIX	36.95
			6/08/16	PW WEEK LUNCH	16.50

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
			6/08/16	PW WEEK LUNCH	4.58
		CINTAS #451	6/14/16	WKLY OFF MATS & SHOP TWLS	11.46
			6/21/16	WKLY MATS AND TOWELS	11.50
		SELLERS EQUIPMENT, INC	6/13/16	#690 SEAL-FNT SUSP.	181.57
				TOTAL:	529.03
ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPME	CITY OF JUNCTION CITY PETTY CASH 10743	6/17/16	KS SEC OF STATE SPIRIT 76	40.00
		GEARY COUNTY TREASURER	6/16/16	JUNE 2016 REF OVERPAYMENT	4,180.55
		CHAMBER OF COMMERCE	5/21/16	2ND QTR CONTRIBUTION TO ED	32,500.00
				TOTAL:	36,720.55
LIBRARY	LIBRARY FUND	GEARY COUNTY TREASURER	6/16/16	JUNE 2016 REF OVERPAYMENT	17,529.85
				TOTAL:	17,529.85
SPECIAL HIGHWAY	SPECIAL HIGHWAY FU	CENTURYLINK COMMUNICATION, INC.	6/16/16	ENGINEERING	37.00
				TOTAL:	37.00
NON-DEPARTMENTAL	SANITATION FUND	INTERNAL REVENUE SERVICE	6/24/16	FEDERAL WITHHOLDING	979.98
			6/24/16	SOCIAL SECURITY WITHHOLDIN	623.81
			6/24/16	MEDICARE WITHHOLDING	145.88
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	158.61
			6/24/16	PHS EMPLOYEE	158.61
			6/08/16	PHS EMP/SPOUSE	29.68
			6/24/16	PHS EMP/SPOUSE	29.68
			6/08/16	PHS FAMILY #2	14.48
			6/24/16	PHS FAMILY #2	14.48
			6/08/16	PHS FAMILY #3	31.89
			6/24/16	PHS FAMILY #3	31.89
			6/08/16	PHS FAMILY 3000	76.06
			6/24/16	PHS FAMILY 3000	76.06
		CITY OF JUNCTION CITY	6/08/16	CITY OF JUNCTION CITY (G-F	6.75
			6/24/16	CITY OF JUNCTION CITY (G-F	6.75
			6/08/16	TELEPHONE REIMBURSEMENT	10.61
			6/24/16	TELEPHONE REIMBURSEMENT	10.61
		KANSAS PAYMENT CENTER	6/24/16	GARNISHMENT	21.80
		NAT'L INSURANCE MARKETING BROKERS LLC	6/08/16	CITY OF JC VOLUNTARY BENEF	50.28
			6/24/16	CITY OF JC VOLUNTARY BENEF	50.28
			6/08/16	CITY OF JC BEFORE TAX	20.40
			6/24/16	CITY OF JC BEFORE TAX	20.40
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	21.52
			6/24/16	DELTA DENTAL OF KANSAS	21.52
		GREAT WEST FINANCIAL	6/24/16	GREAT WEST FINANCIAL	104.33
		ACCOUNT RECOVERY SPECIALISTS, INC.	6/24/16	GARNISHMENT	5.00
		MICHAEL BERN ADE	6/24/16	GARNISHMENT	232.26
		KANSAS DEPT OF REVENUE	6/24/16	STATE WITHHOLDING	290.32
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	92.03
			6/24/16	KPERS #2	502.61
			6/24/16	KPERS #3	35.67
		CITY OF JC FLEX SPENDING ACCT 1074334	6/24/16	FLEX SPENDING-1074334	70.22
		FLEXIBLE SPENDING ACCOUNT #1074334	6/24/16	DEPENDENT CARE ACCT 10743	20.31
		UNITED WAY OF JUNCTION CITY-GEARY COUN	6/08/16	UNITED WAY	2.70
			6/24/16	UNITED WAY	2.70
				TOTAL:	3,970.18
SANITATION PICKUP	SANITATION FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	470.22
			6/24/16	MEDICARE WITHHOLDING	109.95

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	563.93
			6/24/16	PHS EMPLOYEE	563.94
			6/08/16	PHS FAMILY #2	21.74
			6/24/16	PHS FAMILY #2	21.73
			6/08/16	PHS FAMILY #3	26.43
			6/24/16	PHS FAMILY #3	26.43
		UNIVERSAL LUBRICANTS, LLC	6/20/16	HYDRAULIC OIL	866.25
		CENTRAL POWER SYSTEMS & SERVICES	6/15/16	SANI TUBELESS WHEEL	479.78
			6/20/16	TUBELESS WHEEL-#582	986.44
			6/24/16	SANI CART TIPPERS-2	6,244.72
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	53.58
		CLASS C SOLUTIONS GROUP	6/15/16	FLEET SHOP PIECES	20.35
			6/14/16	FLEET SHOP PIECES	65.72
		WEX BANK	6/13/16	SOLID WASTE-FUEL	2,307.51
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	27.12
			6/24/16	DELTA DENTAL OF KANSAS	27.12
			6/08/16	DELTA DENTAL OF KANSAS	51.98
			6/24/16	DELTA DENTAL OF KANSAS	51.98
		CINTAS CORPORATION	6/17/16	MEDICAL BOX STOCKING	2.31
		GINDER HYDRAULIC	6/20/16	HYDRAULIC CYLINDER	2,291.62
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #2	717.14
		NAPA AUTO PARTS OF J.C.	6/21/16	BATTERY	8.28
		CARD CENTER	6/08/16	PHONE CASE	4.50
			6/08/16	APWA SPRING CONFERENCE	21.60
			6/08/16	APWA SPRING CONFERENCE	28.90
			6/08/16	APWA SPRING CONFERENCE	3.00
			6/08/16	LUNCHEON	28.50
			6/08/16	LUNCHEON	3.00
			6/08/16	NPW WEEK	19.62
			6/08/16	PENS	4.18
			6/08/16	CLEANING SUPPLIES	4.75
			6/08/16	PW WEEK LUNCH	16.50
			6/08/16	PW WEEK LUNCH	4.58
		CINTAS #451	6/14/16	WKLY OFF MATS & SHOP TWLS	11.46
			6/21/16	WKLY MATS AND TOWELS	11.50
		ENGSTROM'S WELDING	6/23/16	TRANS FLANGE ON SANI TRUCK	50.00
				TOTAL:	16,218.36
SANITATION ADMINISTRAT	SANITATION FUND	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	153.53
			6/24/16	MEDICARE WITHHOLDING	35.90
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	70.50
			6/24/16	PHS EMPLOYEE	70.48
			6/08/16	PHS EMP/SPOUSE	17.62
			6/24/16	PHS EMP/SPOUSE	17.62
			6/08/16	PHS FAMILY #2	36.22
			6/24/16	PHS FAMILY #2	36.23
			6/08/16	PHS FAMILY 3000	35.25
			6/24/16	PHS FAMILY 3000	35.25
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	13.01
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	16.45
			6/24/16	DELTA DENTAL OF KANSAS	16.45
			6/08/16	DELTA DENTAL OF KANSAS	7.15
			6/24/16	DELTA DENTAL OF KANSAS	7.15
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	141.55
			6/24/16	KPERS #2	54.42
			6/24/16	KPERS #3	51.14

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
		INC CODE	7/01/16	Web - Utilities Inquiry -	106.66
				TOTAL:	922.58
CAPITAL IMPROVEMENT	CAPITAL IMPROVEMEN	VMT ENGINEERING PA	6/27/16	SITE VISIT & DEMO-225 W 7T	800.00
			6/27/16	DEMOLITION-225 W 7TH-OBSER	1,000.00
		MODERN BUSINESS INTERIORS	6/17/16	FILE DIVIDERS FOR FILE SYS	747.00
		NEX-TECH	6/06/16	PHNE CONNECTIONS FOR NEW C	739.00
		CARD CENTER	6/13/16	ELBOW, COURTHOUSE	6.49
			6/13/16	PVC, COURTHOUSE	14.65
			6/13/16	RETURN ELBOW, PAINT	2.30
				TOTAL:	3,304.84
FIRE EQUIPMENT RESERVE	FIRE EQUIPMENT RES	WEDDLE TOOL COMPANY	6/07/16	TOOLS	3,098.00
		GEARY COUNTY TREASURER	6/16/16	JUNE 2016 REF OVERPAYMENT	8,356.92
		CARD CENTER	5/20/16	FLASHLIGHTS/FLASH LIGHTS	397.80
			5/20/16	FLASHLIGHTS/FLASH LIGHT	556.92
				TOTAL:	12,409.64
EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	JUNE 2016-LIBRARY PREMIUMS	41.75
		DELTA DENTAL (PREMIUMS)	6/24/16	JUNE 2016-LIBRARY	900.76
			6/24/16	JUNE 2016-RETIRES	1,697.24
		UNITED STATES TREASURY	6/17/16	2013 CIVIL TAX PENALTY	20,100.00
				TOTAL:	22,739.75
NON-DEPARTMENTAL	DRUG & ALCOHOL ABU	INTERNAL REVENUE SERVICE	6/24/16	FEDERAL WITHHOLDING	186.76
			6/24/16	MEDICARE WITHHOLDING	28.36
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	11.64
			6/24/16	DELTA DENTAL OF KANSAS	11.64
		JCPOA	6/24/16	JCPOA	20.00
		KANSAS DEPT OF REVENUE	6/24/16	STATE WITHHOLDING	57.44
		KANSAS PUBLIC EMPLOYEES	6/24/16	KP&F	144.26
		CITY OF JC FLEX SPENDING ACCT 1074334	6/24/16	FLEX SPENDING-1074334	50.00
		UNITED WAY OF JUNCTION CITY-GEARY COUN	6/08/16	UNITED WAY	7.00
			6/24/16	UNITED WAY	7.00
				TOTAL:	524.10
DRUG & ALCOHOL ABUSE	DRUG & ALCOHOL ABU	INTERNAL REVENUE SERVICE	6/24/16	MEDICARE WITHHOLDING	28.36
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	12.30
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	23.59
			6/24/16	DELTA DENTAL OF KANSAS	23.59
		KANSAS PUBLIC EMPLOYEES	6/24/16	KP&F	411.99
				TOTAL:	499.83
NON-DEPARTMENTAL	SPECIAL LE TRUST F	INTERNAL REVENUE SERVICE	6/24/16	FEDERAL WITHHOLDING	35.68
			6/24/16	SOCIAL SECURITY WITHHOLDIN	34.55
			6/24/16	MEDICARE WITHHOLDING	8.08
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	22.03
			6/24/16	PHS EMPLOYEE	22.03
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	5.82
			6/24/16	DELTA DENTAL OF KANSAS	5.82
		GREAT WEST FINANCIAL	6/24/16	GREAT WEST FINANCIAL	25.00
		KANSAS DEPT OF REVENUE	6/24/16	STATE WITHHOLDING	12.37
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	35.83
		CITY OF JC FLEX SPENDING ACCT 1074334	6/24/16	FLEX SPENDING-1074334	12.50
				TOTAL:	219.71

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT
SPECIAL LAW ENFORCEMEN	SPECIAL LE TRUST F	INTERNAL REVENUE SERVICE	6/24/16	SOCIAL SECURITY WITHHOLDIN	34.54
			6/24/16	MEDICARE WITHHOLDING	8.08
		GEARY COUNTY ATTORNEY	6/24/16	15CV155 ATTORNEY FEES FORF	6,791.47
		COVENTRY HEALTH SYSTEMS	6/08/16	PHS EMPLOYEE	88.11
			6/24/16	PHS EMPLOYEE	88.11
		NAT'L INSURANCE MARKETING BROKERS LLC	6/24/16	CITY OF JC EMPLOYER PD LIF	4.66
		LARUE TACTICAL	6/17/16	AIMPOINT M4S	7,989.95
		DELTA DENTAL (PAYROLL)	6/08/16	DELTA DENTAL OF KANSAS	11.79
			6/24/16	DELTA DENTAL OF KANSAS	11.79
		GEARY COUNTY SHERIFF	6/24/16	15CV155 ASSET SHARING	19,242.49
			6/24/16	18570 PEERLESS-TIRES IMPAL	371.97
		SECURITY SOLUTIONS INC	6/16/16	PD SECURITY CAMERA	2,096.36
		KANSAS PUBLIC EMPLOYEES	6/24/16	KPERS #1	54.85
		LANNY WOLF'S BODY SHOP	6/24/16	14618 MOLDINGS #202	680.30
			6/24/16	14622 BED LINER #236	550.00
		NEX-TECH	6/21/16	DRUG TASK FORCE	9.57
		PEPSI	6/24/16	BLOCK PARTY - SODA	335.99
		CARD CENTER	6/16/16	HOBBYLOBBY-RETIRE DECO #02	114.93
			6/16/16	QUANTICO-MP AND GLOCK MAGS	158.12
			6/16/16	WMART-RETIREMENT DECO #026	67.27
			6/16/16	WMART-RIFLE CASE	20.00
			6/16/16	HK PARTS-MP5 STOCK	142.94
			6/16/16	DEF EDGE TRNG-AR15 M16 ARM	550.00
			6/16/16	BROWNELLS - SIGHT	102.90
			6/13/16	LIGHT, POLICE MEMORIAL	14.99
			6/16/16	KACP SPRING CONF CANCELLAT	300.00-
			6/16/16	WMART-WATER/SODA	31.36
			6/16/16	AMAZON/TACT GEAR-SWAT PATC	23.32
			6/16/16	WALMART-HARD DRIVES	152.91
			6/16/16	AMAZON-VOICE RECORDER	414.95
			6/16/16	AMAZON-SWAT UNIFORMS	521.16
			6/16/16	AMAZON-SALES TAX	46.30-
			6/16/16	AMAZON-SWAT HATS	32.21
			6/16/16	FIRESTONE-TIRE	161.87
			6/16/16	HOBBY LOBBY-CERTIFICATE FR	88.99
			6/16/16	BELIVEAU-STREET PATROL TRN	480.00
			6/16/16	PRICELINE-STREET PATROL TR	346.44
			6/16/16	CHILIS-SWAT SCHOOL #780	12.16
			6/16/16	CHILIS-SWAT SCHOOL #780	20.00
			6/16/16	OLDCHICAGO-SWAT SCHOOL #78	18.76
			6/16/16	ARBYS-SWAT SCHOOL #780	11.13
			6/16/16	BURGERKING-SWAT SCHOOL #78	9.95
			6/16/16	TACOBELL-SWAT SCHOOL #780	12.21
			6/16/16	DOUBLETREE-SWAT SCHOOL #78	501.65
			6/16/16	MCDONALDS-SWAT SCHOOL #780	7.80
			6/16/16	DOUBLETREE-SWAT SCHOOL #78	18.18
			6/16/16	DOUBLETREE-SWAT SCHOOL #78	100.33
				TOTAL:	42,160.26-
LAW ENFORCEMENT TRAIN	LAW ENFORCEMENT TR	KANSAS JUVENILE OFFICERS ASSOCIATION	6/14/16	KJOA CONFERENCE #153, 76	390.00
				TOTAL:	390.00-
LAND BANK	JC LAND BANK	LATHROP & GAGE LLP	5/27/16	SALE OF PROPERTY R&R DEVEL	354.00
			5/27/16	PRO. SVCS/COSTS 04/30/16	578.25
				TOTAL:	932.25

DEPARTMENT	FUND	VENDOR NAME	DATE	DESCRIPTION	AMOUNT_
EAST TREATMENT PLANT	SEWER CAPITAL PROJ	WALTERS MORGAN CONSTRUCTION, INC.	6/21/16	PE 1 WASTEWATER TREATMENT	384,814.17
				TOTAL:	384,814.17

## ===== FUND TOTALS =====

01	GENERAL FUND	643,033.97
02	GRANTS	115,144.29
12	BOND & INTEREST	90,160.13
14	WATER FUND	88,896.83
15	SEWER FUND	350,675.84
16	FEDERAL EQUITABLE SHARING	3,850.00
18	STORM WATER	2,519.49
19	ECONOMIC DEVELOPMENT	36,720.55
20	LIBRARY FUND	17,529.85
22	SPECIAL HIGHWAY FUND	37.00
23	SANITATION FUND	21,111.12
25	CAPITAL IMPROVEMENT FUND	3,304.84
26	FIRE EQUIPMENT RESERVE	12,409.64
35	EMPLOYEE BENEFITS FUND	22,739.75
47	DRUG & ALCOHOL ABUSE FUND	1,023.93
50	SPECIAL LE TRUST FUND	42,379.97
54	LAW ENFORCEMENT TRAINING	390.00
75	JC LAND BANK	932.25
85	SEWER CAPITAL PROJECTS	384,814.17

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GRAND TOTAL: 1,837,673.62  
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TOTAL PAGES: 29

## SELECTION CRITERIA

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SELECTION OPTIONS

VENDOR SET: 01-CITY OF JUNCTION CITY, KS  
VENDOR: All  
CLASSIFICATION: All  
BANK CODE: All  
ITEM DATE: 0/00/0000 THRU 99/99/9999  
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00  
GL POST DATE: 0/00/0000 THRU 99/99/9999  
CHECK DATE: 6/14/2016 THRU 6/28/2016  
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## PAYROLL SELECTION

PAYROLL EXPENSES: NO  
CHECK DATE: 0/00/0000 THRU 99/99/9999  
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## PRINT OPTIONS

PRINT DATE: GL Post Date  
SEQUENCE: By Department  
DESCRIPTION: Distribution  
GL ACCTS: NO  
REPORT TITLE: APPROPRIATIONS--JUNE 14 2016-JUNE 28 2016-CS  
SIGNATURE LINES: 0  
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## PACKET OPTIONS

INCLUDE REFUNDS: YES  
INCLUDE OPEN ITEM:NO  
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6/8/2016 7:27 AM      CHECK RECONCILIATION REGISTER      PAGE: 1  
COMPANY: 99 - POOLED CASH FUND      CHECK DATE: 6/14/2016 THRU 6/28/2016  
ACCOUNT: 1-00-00-0101 POOLED CASH MASTER      CLEAR DATE: 0/00/0000 THRU 99/99/9999  
TYPE: Bank Draft, Check      STATEMENT: 0/00/0000 THRU 99/99/9999  
STATUS: All      VOIDED DATE: 0/00/0000 THRU 99/99/9999  
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1-00-00-0101	6/20/2016	CHECK	258913	REFUND: HAHN, BENJAMIN	95.26CR	OUTSTND	U	0/00/0000
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ACCOUNT: 1-00-00-0101 POOLED CASH MASTER  
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FOLIO: All

## CHECK RECONCILIATION REGISTER

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1-00-00-0101	6/21/2016	CHECK	258923	JAVARUS TURNER	50.00CR	OUTSTND	A	0/00/0000
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6/28/2016 7:27 AM	CHECK RECONCILIATION REGISTER	PAGE: 3
COMPANY: 99 - POOLED CASH FUND	CHECK DATE: 6/14/2016 THRU 6/28/2016	
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1-00-00-0101	6/28/2016	CHECK	258967	CHARLESWORTH & ASSOCIATES L.C.	6,250.00CR	OUTSTND	A	0/00/0000
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1-00-00-0101	6/28/2016	CHECK	258971	COACH'S GRILL AND BAR	543.26CR	OUTSTND	A	0/00/0000
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1-00-00-0101	6/28/2016	CHECK	259008	MIDWEST CONCRETE MATERIALS	2,962.41CR	OUTSTND	A	0/00/0000
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1-00-00-0101	6/28/2016	CHECK	259012	MOORE MEDICAL LLC	8,343.63CR	OUTSTND	A	0/00/0000
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1-00-00-0101	6/28/2016	CHECK	259030	SELLERS EQUIPMENT, INC	181.57CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259031	SHILLING ASPHALT INC	527.50CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259032	SNACK EXPRESS	2,243.95CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259033	SOUTHEASTERN EMERGENCY EQUIPME	1,314.40CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259034	STAPLES ADVANTAGE	1,117.18CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259035	SUMMIT TRUCK GROUP	36.00CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259036	T.O.HAAS TIRES	103.70CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259037	THE STUFF SHOP	14.13CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259038	THERMAL COMFORT AIR, INC	405.31CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259039	TLC MOBILE SERVICES	197.00CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259040	TROY'S CONCRETE & MORE	3,300.00CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259041	UNIVERSAL LUBRICANTS, LLC	3,465.45CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259042	MICHAEL VACANTI	323.15CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259043	VICTOR L PHILLIPS CO	2,052.00CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259044	VMT ENGINEERING PA	1,800.00CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259045	WEDDLE TOOL COMPANY	3,098.00CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259046	WESTAR ENERGY	3,610.40CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259047	WHITE STAR	2,442.80CR	OUTSTND	A	0/00/0000
1-00-00-0101	6/28/2016	CHECK	259048	WINFIELD SOLUTIONS LLC	472.10CR	OUTSTND	A	0/00/0000

COMPANY: 99 - POOLED CASH FUND  
ACCOUNT: 1-00-00-0101 POOLED CASH MASTER  
TYPE: Bank Draft, Check  
STATUS: All  
FOLIO: All

CHECK DATE: 6/14/2016 THRU 6/28/2016  
CLEAR DATE: 0/00/0000 THRU 99/99/9999  
STATEMENT: 0/00/0000 THRU 99/99/9999  
VOIDED DATE: 0/00/0000 THRU 99/99/9999  
AMOUNT: 0.00 THRU 999,999,999.99  
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
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TOTALS FOR ACCOUNT 1-00-00-				CHECK	TOTAL:	1,144,736.37CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	260,931.02CR		

TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	1,144,736.37CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	260,931.02CR		

**Backup material for agenda item:**

- b. Consideration of Payroll No. 12 & No. 13 for the Month of June.

## **City of Junction City – City Commission Agenda Memo**

June 30, 2016

**From:** Dawn C. Van Horn, Director of Human Resources  
**To:** Mayor & Commissioners  
**Subject:** Payroll 12 & 13

---

**Objective:** The consideration and approval of Payroll #12 and #13 for the month of June.

**Explanation of Issue:** The payroll for March were calculated as the attachment outlines.

**Alternatives:** It appears that the City Commission has the following alternatives concerning the issues at hand,

Approve, disapprove or table the Payroll #12 & #13 request

**Recommendation:** City Staff recommends that the City Commission approve the June 2016 Payrolls.

**Enclosures:**

1. Calculation of Employer Expenses for payroll #12 & #13
2. General Ledger Totals

## Employer Paid Wages & Benefits

	Payroll #12	Payroll #13
	<b>Retirement Contributions</b>	
KPERS Tier 1	\$ 4,985.39	\$ 4,990.14
KPERS Tier 2	\$ 5,128.98	\$ 4,909.02
KPERS Tier 3	\$ 2,275.53	\$ 2,196.64
KP&F	\$ 46,198.99	\$ 50,720.36
	<b>Taxes</b>	
Social Security	\$ 10,128.84	\$ 10,785.51
Medicare	\$ 5,350.08	\$ 5,219.60
	<b>Benefits</b>	
Delta Dental	\$ 2,857.01	\$ 2,904.19
Coventry	\$ 22,490.29	\$ 22,635.16
Benefits Direct		\$ 1,920.47
	<b>Wages Payable</b>	
Employee Salary	\$ 266,521.39	\$ 279,850.46



**Backup material for agenda item:**

- c. Consideration of City Commission Minutes for June 21, 2016 Meeting.

## **CITY COMMISSION MINUTES**

June 21, 2016

7:05p.m.

### **CALL TO ORDER**

The scheduled meeting of the Junction City Commission was held on Tuesday, June 21, 2016 with Mayor Mick McCallister presiding.

The following members of the Commission were present: Phyllis Fitzgerald, Mick McCallister, Michael Ryan and Jim Sands. Staff present was: City Manager Dinkel, Assistant City Manager Beatty, City Attorney Logan and City Clerk Settles.

### **PUBLIC COMMENT**

Kenneth Dunham of 1324 Hoover Rd, Junction City and James Boland of Junction City expressed concern about possible Senior Housing Facility being built in South Park.

### **CONSENT AGENDA**

Commissioner Fitzgerald moved, seconded by Commissioner Ryan to approve the consent agenda as presented. Ayes: Fitzgerald, McCallister, Ryan and Sands. Nays: None. Motion carried.

- a. Consideration of Appropriation Ordinance A-12 dated-June 1st 2016-June 13th 2016 in the amount of \$1,593,851.47.
- b. Consideration of May 2016 ambulance contractual obligation adjustments and bad debt adjustments.
- c. Consideration of City Commission Minutes for June 7, 2016 Meeting.
- d. Consideration of City Commission Work Session Minutes for June 14, 2016 Meeting.

### **SPECIAL PRESENTATIONS**

Mayor McCallister presented Certificate of Appreciation to Officer Doug Cathey.

### **NEW BUSINESS**

The request from Aging Well for a site option in South Park for the Aging Well Senior Housing Facility was presented. Victor Davis of Weary Davis Law Firm, Planning & Zoning Director Yearout and Leon Osbourn of Kaw Valley Engineering, Inc. gave details and answered questions. City Staff will continue to

work with Aging Well to see if this is a good site option for a Senior Housing Facility. No action taken.

The award to Blue Cross Blue Shield of Kansas and Freedom Choice as the Health benefits providers for year starting 08/01/2016 and ending 07/31/2017 was presented. City Manager Dinkel and Human Resources Director Van Horn explained the process of selecting these proposals for consideration and answered questions. Commissioner Fitzgerald moved to award Blue Cross Blue Shield of Kansas and Freedom Choice as the Health benefits providers for year starting 08/01/2016 and ending 07/31/2017, seconded by Commissioner Sands. Ayes: Fitzgerald, McCallister, Ryan and Sands. Nays: None. Motion Carried.

Ordinance No. G-1195 Amendment to Section 120.010 Court Costs was presented. City Prosecutor Blaisdell explained the rise in court costs and answered questions. Commissioner Ryan moved to approve Ordinance No. G-1195 Amendment to Section 120.010 Court Costs, seconded by Commissioner Sands. Ayes: Fitzgerald, McCallister, Ryan and Sands. Nays: None. Motion Carried.

The noise, animal ordinance, Resident Transient, Itinerant and Peddler waivers, street closure; authorization to discharge fireworks and to ban bicycles and skateboards for Sundown Salute from 06/30/16 - 07/04/16 in Heritage Park was presented. Interim Police Chief Breci explained the requests and answered questions. Commissioner Fitzgerald moved to approve the noise, animal ordinance, Resident Transient, Itinerant and Peddler waivers, street closure; authorization to discharge fireworks and to ban bicycles and skateboards for Sundown Salute from 06/30/2016 - 07/04/2016 in Heritage Park, seconded by Commissioner Sands. Ayes: Fitzgerald, McCallister, Ryan and Sands. Nays: None. Motion Carried.

The purchase of a 2016 Dodge Charger from Davis-Moore Automotive in the amount of \$25,199.00 to use as the Canine Handler vehicle was presented. Interim Police Chief Breci gave details on the purchase and answered questions. Commissioner Fitzgerald moved to approve the purchase of a 2016 Dodge Charger from Davis-Moore Automotive in the amount not to exceed \$25,199.00 to use as the Canine Handler vehicle, seconded by Commissioner Sands. Ayes: Fitzgerald, McCallister, Ryan and Sands. Nays: None. Motion Carried.

The request to submit the 2016 Edward Byrne Memorial Justice Assistance Grant (JAG) application was presented. Interim Police Chief Breci explained this was annual application for additional funds. Commissioner Sands moved to approve the request to submit the 2016 Edward Byrne Memorial Justice Assistance Grant (JAG) application, seconded by Commissioner Ryan. Ayes: Fitzgerald, McCallister, Ryan and Sands. Nays: None. Motion Carried.

The revised Agreement with the Junction City Police Officer's Association for 2016, 2017 and 2018 was presented. Interim Police Chief Breci and Sergeant Cory Odell gave details on the changes to the agreement and answered questions. Commissioner Ryan moved to approve the revised Agreement with the Junction City Police Officer's Association for 2016, 2017 and 2018, seconded by Commissioner Fitzgerald. Ayes: Fitzgerald, McCallister, Ryan and Sands. Nays: None. Motion Carried.

The Award of Crack Sealing Materials Bid to McConnell & Associates, Corp. in the amount of \$18,800.00 was presented. Public Works Director Ibarra gave details and answered questions. Commissioner Sands moved to approve the award of Crack Sealing Materials Bid to McConnell & Associates, Corp. in the amount not to exceed \$18,800.00, seconded by Commissioner Ryan. Ayes: Fitzgerald, McCallister, Ryan and Sands. Nays: None. Motion Carried.

The Award of US-77 Highway and Interstate 70 Water Line Improvements Bid to J & K Contracting, LC in the amount of \$330,861.00 was presented. Public Works Director Ibarra explained the project and answered questions. Commissioner Sands moved to approve the award of US-77 Highway and Interstate 70 Water Line Improvements Bid to J & K Contracting, LC in the amount not to exceed \$330,861.00, seconded by Commissioner Fitzgerald. Ayes: Fitzgerald, Ryan and Sands. Nays: None. Abstained: McCallister. Motion Carried.

The Award of General Liability and Auto Insurance Bid to Midwest Public Risk from 07/01/2016 to 06/30/2019 was presented. Assistant City Manager Beatty and James Charlesworth of Charlesworth & Associates LC explained the bid process and answered questions. Commissioner Fitzgerald moved to approve the award of General Liability and Auto Insurance Bid to Midwest Public Risk from 07/01/2016 to 06/30/2019, seconded by Commissioner Ryan. Ayes: Fitzgerald, McCallister, Ryan and Sands. Nays: None. Motion Carried.

The Supplemental Agreement #1- Phase II Inspection and Testing Services for the 2016 KLINK project with Kaw Valley Engineering, Inc. in the amount of \$32,835.00 was presented. City Manager Dinkel explained the agreement and answered questions. Commissioner Ryan moved to approve the Supplemental Agreement #1- Phase II Inspection and Testing Services for the 2016 KLINK project with Kaw Valley Engineering, Inc. in the amount not to exceed \$32,835.00, seconded by Commissioner Sands. Ayes: Fitzgerald, McCallister, Ryan and Sands. Nays: None. Motion Carried.

The Agreement for Inspection and Testing Services for the 2016 Asphalt Street Maintenance Project with Kaw Valley Engineering, Inc. in the amount of \$45,898.00 was presented. City Manager Dinkel explained the agreement and answered questions. Commissioner Sands moved to approve the Agreement for Inspection and Testing Services for the 2016 Asphalt Street Maintenance Project

with Kaw Valley Engineering, Inc. in the amount not to exceed \$45,898.00, seconded by Commissioner Fitzgerald. Ayes: Fitzgerald, McCallister, Ryan and Sands. Nays: None. Motion Carried.

There was discussion about the Spring Valley Road's annexation and the Sanitary Sewer Extension. City Manager Dinkel and Sergio Ramos discussed there was going to be further investigation done to identify what the best approach will be for the sanitary sewer extension. No action taken.

### **EXECUTIVE SESSION**

Executive session for Attorney-Client Privilege was held. Commissioner Fitzgerald moved to enter a ten minute executive session for Attorney-Client Privilege to include City Attorney Logan, City Manager Dinkel and Assistant City Manager Beatty, seconded by Commissioner Sands. Entered at 8:50 p.m. and returned at 9:00 p.m. Commissioner Ryan stated no actions were taken or decisions made during the session.

### **MAYOR, COMMISSIONER & STAFF COMMENTS**

Mayor, Commissioners and Staff provided reports on Committees and community events.

### **ADJOURNMENT**

Commissioner Sands moved, seconded by Commissioner Fitzgerald to adjourn at 9:22 p.m. Ayes: Fitzgerald, McCallister, Ryan and Sands. Nays: None. Motion carried.

APPROVED AND ACCEPTED THIS 5TH DAY OF JULY AS THE OFFICIAL COPY OF THE JUNCTION CITY COMMISSION MINUTES FOR JUNE 21, 2016.

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Shawna Settles, City Clerk

Mick McCallister, Mayor

**Backup material for agenda item:**

- d. Consideration of City Commission Budget Work Session Minutes for June 29, 2016 Meeting.

## **CITY COMMISSION MINUTES**

June 29, 2016

6:00p.m.

### **CALL TO ORDER**

The Budget Work Session of the Junction City Commission was held on Wednesday, June 29, 2016 with Mayor Mick McCallister presiding.

The following members of the Commission were present: Phyllis Fitzgerald, Pat Landes, Mick McCallister, Michael Ryan and Jim Sands. Staff present was: City Manager Dinkel and City Clerk Settles.

### **NEW BUSINESS**

City Manager Dinkel, Interim Police Chief Breci, Administrative Secretary Lazear, Municipal Court Supervisor Brown, City Prosecutor Blaisdell, Parks & Recreation Director Lazear, Golf Course Manager Bernstein, Golf Course Superintendent Youngers, and Pool Manager Gray presented the Police Department, Municipal Court and Parks & Recreation Departments 2017 budgets.

### **ADJOURNMENT**

Commissioner Fitzgerald moved, seconded by Commissioner Ryan to adjourn at 8:32 p.m. Ayes: McCallister, Ryan, Landes, Sands and Fitzgerald. Nays: None. Motion carried.

APPROVED AND ACCEPTED THIS 5TH DAY OF JULY AS THE OFFICIAL COPY OF THE JUNCTION CITY COMMISSION WORK SESSION MINUTES FOR JUNE 29, 2016.

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Shawna Settles, City Clerk

Mick McCallister, Mayor

**Backup material for agenda item:**

- e. Consideration of 2016 Cereal Malt Beverage license for MJC Huts Inc. dba Pizza Hut, located at 412 East Chestnut Street.



# City of Junction City City Commission Agenda Memo

July 5, 2016

**From:** Mark Karmann, Codes Administrator  
**To:** Allen Dinkel, City Manager and City Commissioners  
**Subject:** 2016 CMB License – MJC Huts Inc. dba Pizza Hut

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**Objective:** The Consideration and Approval of the 2016 Cereal Malt Beverage license for MJC Huts Inc. dba Pizza Hut, located at 412 E Chestnut St.

**Explanation of Issue:** City staff has received application for a Cereal Malt Beverage license for MJC Huts Inc. dba Pizza Hut, located at 412 E Chestnut St. In order to obtain the license the business must be in compliance with Building & Codes, Kansas Department of Agriculture Food, Safety, Drug and Lodging, the restaurant manager must pass a background check and the City Commissioners must approve of the license issuance before the proper paper work can be sent into the State.

**Budget Impact:** There are two different types of Cereal Malt Beverage licenses, General and Limited. A General Cereal Malt Beverage license, which is to sell and consume on premises, is \$200.00. A Limited Cereal Malt Beverage license, which is to sell and consume off premises, is \$50.00. Each business is charged a \$25 investigation fee and a \$25 State Stamp Fee to reimburse the City for the cost of the State Stamp Fee.

**Alternatives:** The Commission may approve, deny, or postpone this item.

**Recommendation:** Staff recommends approval of the 2016 Cereal Malt Beverage license for MJC Huts Inc. dba Pizza Hut, located at 412 E Chestnut St.

**Suggested Motion:**

Commissioner \_\_\_\_\_ moves to approve the 2016 Cereal Malt Beverage license for MJC Huts Inc. dba Pizza Hut, located at 412 E Chestnut St.

Commissioner \_\_\_\_\_ seconded the motion.

**Backup material for agenda item:**

- a. Proclamation declaring July 30, 2016 as Shrine Bowl Day by Mayor McCallister.



TO THE PEOPLE OF JUNCTION CITY, GREETINGS:

**WHEREAS**, The Shrine Bowl of Kansas, Inc. sponsored by the five Shrine Centers of Kansas, namely, Abdullah of Overland Park, Arab of Topeka, Isis of Salina, Midian of Wichita and Mirza of Pittsburg, will sponsor their 43<sup>rd</sup> annual All-Star Football Game on July 30, 2016 in Emporia, Kansas, and continue their tradition of philanthropy; and

**WHEREAS**, For over 90 years the Ancient Arabic Order of the Nobles of the Mystic Shrine of North America, through its network of hospitals, has treated over 865,000 children with orthopedic disabilities, and in more recent years, treated thousands of severely burned children through its Burn Institute; and

**WHEREAS**, The citizens of Junction City, Kansas may aid in this worthy and impartial work and further the efforts of this great charity in their support of their philanthropic even to favor the unfortunate children, regardless of race and creed.

**NOW, THEREFORE, I**, Mick McCallister, **MAYOR OF THE CITY OF JUNCTION CITY, KANSAS**, do hereby proclaim July 30, 2016, as

### Kansas All-Star Football Shrine Bowl Day

In the City and urge all citizens to join in this observance.

---

Mick McCallister, Mayor

---

Shawna Settles, City Clerk

**Backup material for agenda item:**

- a. Appointment of Dallas Picolet to a two year term on the Food Council Policy Board.

# City of Junction City

## City Commission

### Agenda Memo

07-05-2016

**From:** Allen J. Dinkel, City Manager  
**To:** Governing Body  
**Subject:** **Food Council Policy Board Appointment**

---

**Objective:** Appointment of Dallas Picolet to a two year term on the Food Council Policy Board.

**Explanation of Issue:** Living Well Geary County has obtained interest from another person to serve on the Food Policy Council.

1. Dallas Picolet, owner of the Dallas Picolet Ranch
2. I believe I can be helpful to the Food Policy committee because I am a local producer with 55 years of farming and ranching experience. I believe beef should be part of a healthy diet and I have contacts in the beef industry that may help with certain promotions/programs.
3. I will be available for either a 1 or 2 year term.
4. I am flexible on the time of the meetings.
5. Here is a video that I will use as a resume-- <https://vimeo.com/93426724>

**Budget Impact:** None

**Staff Recommendation:** Appoint Dallas Picolet to a two year term on the Food Council Policy Board.

**Recommended Motion:** I move to appoint Dallas Picolet to a two year term on the Junction City Food Council Policy Board.

**Attachments:** None

**Backup material for agenda item:**

- b. Resignation of Kolia Souza from the Food Council Policy Board.

# City of Junction City

## City Commission

### Agenda Memo

06-29-2016

**From:** Allen J. Dinkel, City Manager  
**To:** Governing Body  
**Subject:** Food Policy Council Resignation

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**Objective:** Consider approving resignation of a member of the Food Council Policy Board.

**Explanation of Issue:** At the June 7<sup>th</sup> meeting of the City Commission, Kolia Souza was appointed to the Food Council Policy Board. She now wishes to be removed from the appointment.

Hello Shawna,

I was told by Commissioner Mike Ryan that I could email you to be removed from my appointment to the Food Policy Council. Is this correct? If so, please do and thank you. If not, would you please forward my email on to the appropriate individual? Again, thank you for your assistance.

Kolia Souza, MS Arch  
Research Assistant  
Center for Engagement and Community Development  
Kansas State University  
w: 785.532.6868  
c: 785.717.5924  
e: [ksouza@ksu.edu](mailto:ksouza@ksu.edu)  
Strategic | Learner | Achiever | Individualization | Self-Assurance

**Budget Impact:** None

**Staff Recommendation:** Approve resignation.

**Recommended Motion:** I move to approve the resignation of Kolia Souza from the Food Council Policy Board.

**Attachments:** Official Resignation from Kolia Souza.

June 30, 2016

City Commission  
City of Junction City  
700 N. Jefferson St.  
Re: Notice of Withdrawal from City Appointment

City Commissioners,

It is with regret that I request my appointment to the Junction City Food Policy Council be withdrawn, effective immediately. As the Food Policy Council is a permanent work group under Live Well Geary County and I have voluntarily stepped down from my position as Chair-Elect with the organization, I am no longer able to continue service due to the following issues that have arisen: 1) ethical conflict of interest, 2) assessed future risk of legal liability, and 3) a strong difference of opinion on the vision for Live Well Geary County.

However, as a representative of Kansas State University's Center for Engagement and Community Development, under contract I will provide technical assistance to the Food Policy Council in the planning of a community FEAST (Food Education Agriculture Solutions Together) event. Also, moving forward from the FEAST event, I extend the offer of advisement to the Food Policy Council where it may be sought. The same is offered to Live Well Geary County as its leadership will soon be in transition.

Thank You,

A handwritten signature in black ink, appearing to read 'Kolia Souza', with a stylized, cursive script.

Kolia Souza, MS Arch  
Research Assistant  
Center for Engagement and Community Development  
Kansas State University  
202 Ahearn  
Manhattan, KS 66506

w: 785.532.6868  
c: 785.717.5924  
e: ksouza@ksu.edu



**Backup material for agenda item:**

- c. Reappointment of Brandon Dibben to a three year term expiring June 30, 2019 to the Metropolitan Planning Commission.

**City of Junction City**  
**City Commission**  
**Agenda Memo**

July 5, 2016

**From:** David L. Yearout, AICP, CFM, Director of Planning and Zoning

**To:** City Commission & Allen Dinkel, City Manager

**Subject:** Appointments to Metropolitan Planning Commission

---

**Issue:** Reappointment of Brandon Dibben to Metropolitan Planning Commission for three-year term expiring on June 30, 2019.

**Explanation of Issue:** Under the Interlocal Agreement with the City of Milford and Geary County the reorganized the Metropolitan Planning Commission, seven members are to be appointed to the Metropolitan Planning Commission. The City Commission of Junction City appoints three members, the Board of County Commissioners appoint three members, with the seventh member appointed by the City of Milford. The Metropolitan Planning Commission also serves as the Board of Zoning Appeals for all jurisdictions

Brandon Dibben was an original appointee to the reorganized MPC in 2009, serving a one-year term. He was reappointed for a full, three-year term in 2010 and again in 2013. He would like to continue to serve and, as stated in the attached memo, we would like him to continue to serve.

**Alternatives:** In accordance with K.S.A. 12-741, et seq, and the Interlocal Agreement with Geary County, the City Commission can do one of the following:

1. To accept the recommendation and reappoint Brandon Dibben to the Metropolitan Planning Commission/Board of Zoning Appeals.
2. Not reappoint Mr. Dibben to the Metropolitan Planning Commission, which will result in the continuing search for someone to accept the appointment.

**Staff Recommendation:** Reappoint Mr. Brandon Dibben to a full, three-year term to the Metropolitan Planning Commission/Board of Zoning Appeals.

**Suggested Motion:**

Commissioner \_\_\_\_\_ moved that Brandon Dibben be reappointed to the Metropolitan Planning Commission for a term to expire on June 30, 2019.

Commissioner \_\_\_\_\_ seconded the motion.

**Enclosures:**

Staff Memo



**JUNCTION CITY/MILFORD/GEARY COUNTY  
METROPOLITAN PLANNING COMMISSION  
BOARD OF ZONING APPEALS**



## **M E M O R A N D U M**

To: Junction City City Commission

Date: July 5, 2016

Re: Reappointment of Brandon Dibben to Metropolitan Planning Commission

This memo is to confirm the interest from Brandon Dibben to be reappointed to the Metropolitan Planning Commission for another three-year term. Mr. Dibben's appointment to the reestablished Metropolitan Planning Commission was for an initial one-year term, which expired on June 30, 2010, and he was reappointed to a full three-year term in 2010 and again in 2013.

Mr. Dibben has confirmed his interest in continuing to serve. He has been a faithful attendee to the MPC meetings and special work sessions over the past seven years. He participates in the discussions and brings a desire to maintain the values of the community as development moves forward. The MPC/Board of Zoning Appeals deals with the development-related issues resulting from the positive growth and development of the community.

Please take the appropriation action to confirm Mr. Dibben's reappointment to the Metropolitan Planning Commission for a term that will run through June 30, 2019.

**Backup material for agenda item:**

- a. Consideration of CHAMPS (Cities Combating Hunger through Afterschool and Summer Meal Programs) Grant Application.

# City of Junction City

## City Commission

### Agenda Memo

07-05-2016

**From:** Allen J. Dinkel, City Manager  
**To:** Governing Body  
**Subject:** CHAMPS Grant Application

---

**Objective:** Consider application for a Cities Combating Hunger through Afterschool and Summer Meal Programs (CHAMPS) grant.

**Explanation of Issue:** Kristen Noriega of Living Well Geary County is requesting City support to apply for the Combating Hunger through Afterschool and Summer Meal Programs (CHAMPS) grant. Here is a note she submitted to me:

Attached is the RFP for it, but essentially this grant will allow LWGC to work with the Summer Picnic Parties and Afterschool Programs to develop a youth leadership team. In conjunction with the USD 475 Wellness Coordinator, Joe Handlos, LWGC can empower youth to become active community members who help guide health and wellness initiatives. Mary Stauffer is on board for this grant relationship and direction we hope to take this grant.

Our plan is simply in the formative stage, but we need approval from the City to pursue. The application must be submitted by a city agency and LWGC will operate the grant--basically the same way that Open Door functions.

**Budget Impact:** None

**Staff Recommendation:** Support CHAMPS grant application.

**Recommended Motion:** I move to approve the Application for a Cities Combating Hunger through Afterschool and Summer Meal Programs grant.

**Attachments:** CHAMPS Grant information.

## **REQUEST FOR PROPOSALS**

### **Cities Combating Hunger through Afterschool and Summer Meal Programs (CHAMPS)**

**An initiative to help city agencies reduce child hunger in their communities by expanding participation in the federal Afterschool and Summer Meal Programs**

---

**Grant Period: June 2016 - December 2017**  
**Proposals Due: Friday, July 15**

- Applications will be considered on a rolling basis from May 15 until July 15. We encourage cities with existing meal programs to submit proposals as early as possible.
- An informational webinar will be held May 23, 3:00-4:00pm ET. Register here:

<https://attendee.gotowebinar.com/register/3863180658157753348>

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With Support from the Walmart Foundation

# **Request for Proposals**

## **Cities Combating Hunger through the Afterschool and Summer Meal Programs**

**Deadline: July 15, 2016**

***Applications will be considered on a rolling basis from  
May 15 through July 15***

### **Background**

In January 2012, with support from the Walmart Foundation, the National League of Cities (NLC) Institute for Youth, Education, and Families and the Food Research and Action Center (FRAC) launched a project to help local leaders reduce child hunger in their communities by expanding participation in the federal Afterschool and Summer Meal Programs. The Cities Combating Hunger through the Afterschool and Summer Meal Programs (CHAMPS) initiative has drawn upon the NLC's deep experience supporting city efforts that improve local afterschool programs and connect their residents with federal benefits, as well as FRAC's expertise in advancing best practices and policies for reducing hunger in communities across the country. The project has had great success in engaging municipal government in promoting and supporting federally-reimbursed meal programs and reducing hunger among children in local communities. A total of 44 cities have participated in the CHAMPS project thus far.

Now in its fifth year, NLC's CHAMPS project seeks to work with cities on a state-based approach in partnership with local anti-hunger organizations and state municipal leagues. These organizations in three states – Alabama, California, and Kansas – will work with city leaders and city agencies to increase participation in both the Afterschool and Summer Meal Programs. Our collective goal is for cities in these states to provide meals to at least 30,000 new children. To reach this goal, city agencies will be encouraged to directly sponsor new meal programs and/or to promote and expand summer and afterschool programs that already serve meals to children in the city in order to increase participation.

All cities that sign up to be a part of the CHAMPS project will receive the following opportunities, resources, and support from NLC and FRAC:

- An opportunity to apply for grant funding (with this RFP)
- Targeted technical assistance and project support from a leading anti-hunger organization in your state.
- Resources on meal program implementation, including best practices gained from our experience working with city agencies since 2012 to increase participation and add sites.
- Peer-learning and sharing opportunity through monthly technical assistance calls with other cities throughout your state similarly working on implementing meal programs.
- Assistance and guidance developing and implementing plans to increase program participation through one-on-one interaction, as needed, with NLC and FRAC staff throughout the duration of the grant period.
- Participation in 2-3 statewide convenings to share successes with, as well as learn from, other cities across the state.



## **Request for Proposals**

### **Cities Combating Hunger through the Afterschool and Summer Meal Programs**

- Recognition through NLC, FRAC, and state municipal league newsletters, websites, and social media of your contributions to the statewide success in increased participation in both Afterschool and Summer Meal Programs.

#### **Funding Opportunity**

As part of this initiative, cities in the three states have the opportunity to apply for grants to create year-round, coordinated feeding efforts that expand participation in both the federal Afterschool and Summer Meal Programs. **Grants from \$5,000 to \$40,000 are available** for cities that demonstrate a strong commitment to launch or expand local efforts to provide afterschool and summer meals utilizing the federal nutrition programs. The project's grant period will run from June 2016-December 2017.

NLC and FRAC will select up to 10 cities in Alabama, California, and Kansas to receive grant funding using the selection criteria described below. Whether or not a city receives funding, all cities that sign up to participate in CHAMPS will receive technical assistance, access to best practices and national experts, and opportunities for peer learning and exchange as they develop strategic approaches for their city to increase utilization of the Afterschool and Summer Meal Programs.

Proposed strategies for grant funding can support a city-wide campaign or effort to increase meal program participation, or they can support specific city sponsored meal program sites in ways that will increase participation. Strategies may include, but are not limited to:

- City agencies becoming sponsors of new summer and afterschool meal sites;
- **Increasing the capacity of key Afterschool and Summer Meal Program providers that partner with the city;**
- Developing or strengthening existing infrastructure that supports the Afterschool and Summer Meal Programs and provides healthy meals to low-income children year-round;
- Conducting intensive outreach and promotion of the availability of afterschool and summer meals, such as city-sponsored events for families, flyers and other promotional materials, and online or social media campaigns; and
- Testing new and creative strategies to increase participation.

**NLC and FRAC will give preference to city-led projects with demonstrated commitment and capacity to expand access to meals through existing citywide afterschool and summer programming initiatives that could incorporate schools, parks and recreation centers, human services departments, churches, and nonprofit-run afterschool and summer programs in the community.**



# **Request for Proposals**

## **Cities Combating Hunger through the Afterschool and Summer Meal Programs**

### **Proposal Instructions**

Only city agencies located in Alabama, California or Kansas will be considered for a CHAMPS grant. We will review applications for this grant on a rolling basis beginning May 15 through July 15. We encourage cities with existing meal programs to submit proposals as early as possible.

To apply for a grant, please submit the following:

- 1) **Cover page** (see page 8)
- 2) A **narrative** (3-4 pages) which includes the following information:
  - a) ***Description of the Prevalence of Child Hunger and Food Insecurity in your City:*** Please describe the prevalence of child hunger and food insecurity in your city, including participation rates in the federal National School Lunch Program (NSLP), and any other information that demonstrates your city's need for support in launching or expanding the Afterschool and Summer Meal Program participation.
  - b) ***Afterschool and Summer Meal Programs in your City:*** Please provide an overview of the current state of Afterschool and Summer Meal Programs in your city. Please share as much information as you have about the sponsors of these programs, the number of existing sites, and the number of children served by those sites. What are some barriers that have prevented children from participating in these programs?
  - c) ***Project Goals:*** Please describe your city's goals to reduce hunger with funding from the CHAMPS project. If possible, please include your specific goals for adding meal sites and the number of children you hope to reach with meals for *both* the Afterschool and Summer Meal Programs.
  - d) ***Scope of Work:*** Please detail how you will create or expand the Afterschool and Summer Meal Programs in your community. Please include:
    - i. **Participating City Representative:** What city agency and/or city representative is taking the lead for this project? Please describe why this agency/representative is interested in this effort and the role that the person leading this effort will play in helping to achieve the project goals.
    - ii. **Proposed Strategies:** Describe the steps the city will take to achieve the project's goals:
      - Describe any plans for the city to directly sponsor meal programs;
      - Explain how you propose to increase family participation in meal programs;
      - Share how you will track program participation and project efforts; and
      - Describe any specific technical assistance you need from NLC and your anti-hunger organization that could help you reach your goals.

## **Request for Proposals**

### **Cities Combating Hunger through the Afterschool and Summer Meal Programs**

- iii. **Key Partners and Their Roles:** Please describe the partners you would like to work with to achieve your project goals – both confirmed and anticipated.
- iv. **Timeline:** Please outline key milestones with dates for your scope of work.
- e) ***Demonstrated Commitment and Role of Local Elected Officials:*** Please describe how any local elected officials in your city have supported the goal to reduce child hunger. How will the elected official(s) and other city representatives engage in this effort to increase participation in both Afterschool and Summer Meal Programs in your city – e.g. speaking engagements, convening high level stakeholders, producing written communications, issuing city proclamations supporting the program, etc.?
- f) ***Relationship with State Agency and Anti-hunger Organization:*** Please describe any relationship you or others in the city have with the agency within your state department of education that is responsible for overseeing the federal Afterschool and Summer Meal Programs. Also, if you have a relationship with any anti-hunger groups in your state, please describe that here.
- g) ***Sustainability:*** Please include a short description of how the programs will be sustained and any plans to continue work to expand participation after the grant period ends.
- h) ***Budget:*** Please include a detailed budget and description of proposed use(s) of grant funds including any key dates for planned expenditures.

#### **Allowable Use of Funds**

While not intended to reflect all possible options, the following list contains examples of allowable expenditures\*:

- Use of project consultant(s) or staff to develop and implement local strategies that increase utilization of the Afterschool and Summer Meal Programs (if funds will be used for new staff, please indicate how, if at all, staffing will be sustained after the grant ends);
- Reimbursement of start-up costs or provision of financial incentives to help existing afterschool and summer programs participate in the Afterschool and Summer Meal Programs or to increase the number of children served;
- Outreach and communications efforts (e.g., public service advertising, promotional materials, community events) designed to support increased use of the Afterschool and Summer Meal Programs;
- Travel costs to attend CHAMPS statewide convenings;
- Data collection and/or analysis to determine the number of children currently served by the Afterschool and Summer Meal Programs and inform decisions to target specific neighborhoods or groups; and
- Minor equipment purchases necessary to facilitate the provision of meals, including coolers or cambros.

*\*Funds cannot be used to purchase food, including supplementary items to meals served as part of the federal nutrition programs or for infrastructure improvements.*

# **Request for Proposals**

## **Cities Combating Hunger through the Afterschool and Summer Meal Programs**

### **Eligibility and Selection Criteria**

Applicant organizations **must be a city agency** and will be selected to receive grants based on the following criteria:

- A strong commitment by city leaders to launch or expand local efforts to provide afterschool and summer meals to low-income children year-round through the federal nutrition programs;
- Clearly defined goals that reflect the impact the grant will have on children in the community;
- Involvement and leadership of city staff to spearhead or collaborate with a lead partner in implementing the project;
- Demonstration of knowledge about local Afterschool and Summer Meal Programs;
- A clear plan of action to reach more children through the Afterschool and Summer Meal Programs and to sustain the program when the grant period ends;
- Significant need (measured by food insecurity and food hardship data, poverty estimates, and federal nutrition program participation rates);
- A budget that clearly shows how the funds would be spent in alignment with key partners and the program goals.

### **Timeline and City Expectations**

The project will run through December 2017 and cities may expend funds through that time period. Throughout the grant period, selected cities will keep NLC staff apprised of progress, including setbacks or unexpected challenges, and program participation data.

- *Technical Assistance:* Cities will participate fully in the technical assistance opportunities provided to them, including conference calls, webinars, and state convenings.
- *Progress Reports:* Project cities will be asked to provide two short progress updates to NLC in December 2016 and June 2017.
- *Final Report:* A final report on progress and outcomes of the project should be submitted to NLC in mid-December 2017, describing progress to date and how funds were spent. All reports must include quantitative data on program participation, including the number of new sites as well as the number of children and meals served. NLC will provide a short template for the final report.
- *State Convenings:* All cities will also be expected to participate in 2-3 CHAMPS meetings in your state. The location for this meeting will be determined at a later date.

# Request for Proposals

## Cities Combating Hunger through the Afterschool and Summer Meal Programs

### Project Timeline

CHAMPS Grants RFP released	May 15
City Applications Due	July 15 Applications will be accepted on a rolling basis from May 15 until July 15
Cities selected for grants	On a rolling basis. All cities will be notified about the grant award by the end of July.
CHAMPS technical assistance project	June – December 2017
1 <sup>st</sup> interim report due to NLC	December 2016
2nd interim report due to NLC	June 2017
CHAMPS statewide convenings	(dates and location TBD)
Final report due to NLC	December 15, 2017
Project ends	December 2017

### Application Submission

- If you have questions or would like more information, contact Jamie Nash at [nash@nlc.org](mailto:nash@nlc.org) or 202-626-3160. **Please submit all application materials between May 15 through July 15 via email to Jamie Nash at [nash@nlc.org](mailto:nash@nlc.org).**
- An informational webinar will be held May 23 from 3:00-4:00 pm ET. Register here: <https://attendee.gotowebinar.com/register/3863180658157753348>

**Request for Proposals**  
**Cities Combating Hunger through the Afterschool and Summer Meal**  
**Programs**

**Application Cover Page**

**City:** \_\_\_\_\_

**Population:** \_\_\_\_\_

**Mayor:** \_\_\_\_\_

**Total Amount Requested (\$5,000-\$40,000):** \_\_\_\_\_

**Project Contact:** *(The lead for this project should be a staff member within city government)*

\_\_\_\_\_

**Title:** \_\_\_\_\_

**City Department or Agency:** \_\_\_\_\_

**Email:** \_\_\_\_\_

**Phone Number:** \_\_\_\_\_

**Grant Contact:** *(If different than project contact)*

\_\_\_\_\_

**Title:** \_\_\_\_\_

**City Agency:** \_\_\_\_\_

**Email:** \_\_\_\_\_

**Phone Number:** \_\_\_\_\_

If you have questions or would like more information, contact Jamie Nash at [nash@nlc.org](mailto:nash@nlc.org) or  
202-626-3160

**Backup material for agenda item:**

- b. Presentation and Consideration of 2015 Audit.

**City of Junction City**  
**City Commission**  
**Agenda Memo**

Date of Meeting: July 5, 2016

From: Cheryl S. Beatty, Finance Director

To: City Commissioners and Allen Dinkel, City Manager

Subject: Presentation and Approval of the 2015 Audit

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**Objective:** Auditors and staff will present and review the audit for City Commission approval.

**Background:** The State of Kansas requires the City to have an annual audit. Sean Gordon, CPA from Mize & Houser (our audit firm) will present their findings.

**Explanation of Issue:** This year's audit shows not "material weaknesses," which means the city has reached its' primary goal. We do have one 'significant deficiency,' which relates to year end reconciliation of the balance sheet. We have discussed this further with the auditors and will continue to apply best practices and further detail for year-end close out. Therefore, the audit continues to show that we have made progress toward good fund management and accountability.

**Budget Impact:** None

**Alternatives:** It appears that the City Commission has the following alternatives concerning the issue at hand. The Commission may approve, disapprove, or table the request.

**Recommendation:** City staff recommends the approval of the City 2015 audit.

**Suggested Motion:** Commissioner \_\_\_\_\_ moves to approve of the 2015 city audit as presented. Seconded by \_\_\_\_\_.

**Enclosures:** 2015 Audit for City of Junction City

**CITY OF JUNCTION CITY, KANSAS**  
**FINANCIAL STATEMENTS**  
**WITH REQUIRED AND OTHER SUPPLEMENTARY INFORMATION**  
  
**Year ended December 31, 2015**



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CITY OF JUNCTION CITY, KANSAS  
Basic Financial Statements With Required  
And Other Supplementary Information  
For the year ended December 31, 2015

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CITY OF JUNCTION CITY, KANSAS

Basic Financial Statements With Required  
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CITY OF JUNCTION CITY, KANSAS  
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**Allen J. Dinkel**  
**City Manager**  
**Administration**  
**[www.junctioncity-ks.gov](http://www.junctioncity-ks.gov)**



P.O. Box 287  
700 North Jefferson Street  
Junction City, KS 6644-0287

Phone: 785-238-3103 Ext. 300  
Fax: 785-223-4262

June 28, 2016

To the Citizens of the City of Junction City:

The financial statements of the City of Junction City, Kansas (the “City”) for the year ended December 31, 2015, are hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of all various funds and account groups of the City. All disclosures necessary to enable the reader to gain an understanding of the City’s financial activities have been included.

The financial statements are presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter. The financial section includes the basic financial statements including the combining statements, individual fund statements, and the independent auditors report on the financial statements and a management narrative that provides an introduction, overview and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with the section. The City’s MD&A can be found immediately following the Auditor’s report in the financial section. The statistical section includes selected financial and demographic information generally presented on a multi-year basis.

This report includes all funds of the City. The City provides a full range of services which include law enforcement, fire protection, building and codes enforcement, construction and maintenance of streets, airport, recreation, and cultural operations. In addition to general government activities, the City also provides water, wastewater, solid waste, and storm water utility services.

### **ECONOMIC CONDITION AND OUTLOOK**

Fort Riley United States Military Post, adjacent to the City, remains the area’s top employer. The federal government has and continues to invest millions of dollars on service and infrastructure upgrades at Fort Riley. This investment positions the Fort well in the event a BRAC review is conducted in the near future. The U.S. Army, however, did announce that the sequestration plan would have a minor impact on the number of soldiers assigned to Fort Riley. It was estimated that a reduction of 600-700 military personnel could occur over a three year period. Sequestration has also led to a reduction in the civilian work force at Fort Riley. On a positive note, soldiers are returning from the Middle East, which brings their families back to Junction City. In addition, Fort Riley officials have indicated that closures or reduction of forces at other facilities in the U.S. could result in an increase in soldiers assigned to Fort Riley.

The City has not seen a sales tax decline since the reductions at the Fort started. To date, the most noticeable change was the reduction in new housing construction and an increase in rental property vacancies.

The City continues to support the military base through the Junction City Military Affairs Council, Kansas Military Affairs Commission, and participation in the Government Support Partnership task group.

In 2015, the Walmart Neighborhood Market and Ace Hardware construction was completed on the west side of town. In addition, major road construction improvements were started for US-77 and K-18, which will continue through 2016 and 2017. The Advanced Call Center Technology (ACCT) is on track to hire 300-400 additional employees.

### **HOUSING DEVELOPMENT**

From 2006 through 2008 the City aggressively approved the creation of subdivisions for housing development to prepare for Fort Riley's expansion. The market crash in 2008 and a less than expected placement of soldiers and their families at Fort Riley led to the failure of more than half of the lots not being developed or sold, and ultimately the financial failure of the developments. This equated to approximately 1,000 existing empty lots that were in a state of flux; some ready for sale, some tied up in bankruptcy proceedings with FDIC, and many in foreclosure or tax sale proceedings. Geary County had Sheriff Tax sales on these lots in 2013, 2014, and 2015.

To deal with land that went through tax sale with no resale, the City adopted a resolution to form the Junction City Land Bank and the ownership of the land was transferred to the Land Bank. Then, a plan of action was developed to maintain and market the empty lots. In January 2015, the Junction City Land Bank took possession of 940 lots. The land bank has taken the necessary steps to clear title, resize, or restructure the subdivisions as needed to make these lots ready for development. This was an important step to continue housing development in Junction City with existing infrastructure. In 2015 the first lots were sold for development.

In 2013, the City Commission reorganized the codes enforcement department to address housing blight issues to improve neighborhoods. Blight control has been recognized by the City Commission as a priority to improve the quality of life for its citizens. In 2014, 1.5 FTE's were approved for blight enforcement and increased in 2015 to 2 FTE's for this purpose.

### **TRANSPORTATION**

Many of the City's transportation improvement plans were shelved following its financial crisis. However, the financial crisis did force the City to review all operations and it was determined that the contract service operation and management of its streets was not functioning well. Therefore, on June 23, 2012, the City took back the day-to-day operation and maintenance of streets, traffic control, building maintenance, water system, and wastewater system. The 2012 review of this take back determined the move was very successful.

The City is now providing basic street maintenance that had been absent for many years. All streets have been inventoried, evaluated, and programmed in a long-term maintenance program. The biggest challenge will be providing sufficient funding to meet the expensive maintenance and repairs needs of the streets and bridges. Each year the city has increased the amount of funds allocated for street maintenance.

The City is now moving forward with 2015 and 2016 KLINK Grant projects for street improvements, a KDOT Geometric Grant for a new stop light at 6<sup>th</sup> & Franklin, and participating in all of the new street improvements along US-77/K-18, which includes a new intersection and stop lights at Rucker Road and Golden Belt, a new diversion diamond interchange at I-70, a new interchange and bridge at K-18 and US-77, and widening of US-77 through Junction City. The City will also be utilizing Federal Exchange Funds for street improvements on Goldenbelt Drive and other streets.

The City was awarded a KDOT Grant to establish a walking path along K-18 on the new K-18 and US-77 interchange as part of these US-77 improvements. This will provide a critical pedestrian link for Junction City residents west of US-77. Due to changes in KDOT scheduling, this project will not be started until 2017.

### **GRANT AWARDS**

The City continues to be successful in qualifying for Department of Justice grants for police officer bullet proof vests and other safety equipment. The City completed the FEMA grant projects in 2015.

The City received an FAA grant for updating the Airport Master Plan, which will be completed in 2016. The City was awarded an \$11 million KDHE Revolving Loan for improvements to its two wastewater plants with construction beginning in 2016 and projected to end in 2017 or 2018.

### **FINANCIAL PICTURE**

The City's assessed property valuation continues to be stable. The City's financial management has stabilized and its recovery plan is on track. The City's bond rating improved from A- to A in 2013 and to A+ in 2014. The City took advantage of low interest rates and refinanced bonds that could be called for such purpose and refinanced its' Certificate of Participation loan. The City has been able to provide basic services such as fire and police protection with good statistical results and maintain its quality of life services with dedicated employees working hard to maintain those services.

Although the take back of the City Public Works Department from a contract service was highly successful, the City does and will struggle to find sufficient funds to maintain the high dollar needs for street repairs and improvements. The City continues to look for new revenue sources and ways to fund street improvements.

The City completed a water, wastewater, and storm water system independent analysis to determine the needs of each treatment facility and each utility system. A rate analysis of each utility was completed in 2014 with rate increases adopted for water, wastewater, and solid waste. The City was awarded an \$11 million dollar KDHE Wastewater Revolving Loan for improvements at the two wastewater treatment plants and has applied for a \$13 million KDHE Water Revolving Loan for water



plant improvements. A storm water utility rate increase is to be determined. Multiple capital projects for storm water are needed and will move forward once the rate plan has been finalized and adopted.

The City's residential solid waste service was also taken back from contract services in 2012. At the time of the take back, the services were operating with a negative balance. By the end of 2013, the solid waste fund had a positive balance and is now an enterprise fund profit center.

## **DEBT MANAGEMENT**

The City suffered a financial crisis in 2010 and 2011. The City developed a financial recovery plan, fully activated its' recovery plan in 2011 and 2012, and reached stability in 2013. However, due to its high debt load the City must continue to budget wisely and carefully monitor its revenue sources to prevent any disruption in cash flows and debt management.

The City continues to meet all debt payments on time and continues to build cash reserves to protect its ability to make all payments in the future. The City is on track to meet its debt reduction goals financially and statutorily. The City has dedicated staff hours to meeting bond requirements for federal and state regulatory requirements.

Special assessment collections have continued to improve, which reduces the tax burden. The City continues to improve its debt ratios and debt per capita.

## **FINANCIAL INFORMATION**

The City adopted a new fiscal policy in 2011, which is a comprehensive policy that provides proper guidelines for good fiscal management. Although the City suffered a fiscal crisis in 2010 and 2011, the City has now stabilized with growing cash balances and reserves. However, the City, like many cities across the United States, struggles to find revenue to adequately invest in capital improvements needed for aging infrastructure. Staff and the City Commission continue to review all options for new revenue sources. The City adopted Sunday liquor sales in April, 2015 as one new revenue source. The City Commission and staff continue to look for cost effective methods for providing services while maintaining high quality delivery of services.

The City employed consultants to develop a business plan for its water, wastewater and storm water utilities, which were completed in 2014 and 2015. The final reports provided the long-term capital plans with recommended rate structures to ensure that the City can make the needed improvements. In addition, the City completed a new City Master Plan in 2014, which was presented to the City Commission for final adoption in 2015. The planning efforts will then be incorporated into the development of multi-year budgets.

The City has added staff to 'right size' departments that would provide a return on investment. For example, a part-time clerk was added to the city prosecutor's office, which has allowed them to catch up on case load, which, over the long-term, should increase cash flow from municipal court. The City continues to upgrade its computer systems to shorten 'down time' and improve efficiency.

## **BUDGETARY CONTROLS**

The City hired additional staff in the Treasurer's office in 2012 to allow for further separation of duties to ensure adequate checks and balances. From 2010 to 2012, there were many budget changes to standardize revenue and expenditure placement from fund to fund to provide consistency and transparency. The 2013 budget represents the department and staff use of new allocation and distribution of funds to achieve the continuity from fund to fund for improved budget management.

The City adopted new, stricter fiscal policies in 2011, which are utilized daily by staff. The purchasing policy is followed with purchase orders required for any purchase greater than \$999. The City uses purchase cards with a very strict system for receipt tracking and purchase review.

The budgets are reviewed monthly by staff, management, and the City Commission. A financial report is posted monthly on the City web site for citizen review, which includes a year prior comparison and month end cash balances.

## **CASH MANAGEMENT**

The City continues to build cash reserves to reinforce financial stability. The City's December 31, 2014, cash on hand was \$19,542,334 and \$20,927,652 on December 31, 2015 as compared to December 31, 2010, of \$2,924,346. The City hired Columbia Capital Consultants at the end of 2013 to manage its investments. The City utilizes point of sale systems for all revenue generating stations, which provides a good cash management tool for protecting cash intake. Previously in the municipal court, the problem of multiple users in one cash drawer was resolved with the opening of a new Municipal Court Building with adequate space for individual cash drawers. An additional staff member was added to the Treasurer's office in 2012 to provide adequate staff for separation of duties, particularly regarding cash management, accounts receivable and accounts payable. The City fiscal policy also requires a mandatory week vacation for any employee that handles cash or accounts receivables.

## **RISK MANAGEMENT**

In 2013, the City changed general liability coverage from Traveler's Insurance to the Midwest Public Risk (a municipal risk pool) which expanded and improved coverage and lowered the insurance premium. In 2014 Midwest Public Risk completed a re-evaluation of all property replacement values of City properties, which is being used to update the 2015 policy renewal to ensure accurate property insurance coverage. The City continues to participate in the KERIT workers' compensation risk pool for workers' compensation coverage. All City deposits were insured per standards and code or collateralized.

## **INDEPENDENT AUDIT**

Kansas Statutes Annotated 75-1122 requires an annual audit of the books of account, financial records and transactions of all administrative departments of the City by independent certified public accountants selected by the City Commission. This requirement has been complied with and the auditor's opinion has been included in this report.

## **ACKNOWLEDGEMENTS**

The preparation of the financial statements was made possible by the dedicated services of the City employees. The City Commission and City Administration appreciate the hard work of the City's dedicated employees with regard to fiscal responsibility and transparency.

Respectively submitted,

A handwritten signature in dark ink, appearing to read "Allen J. Dinkel", written in a cursive style.

Allen J. Dinkel, City Manager

## **INDEPENDENT AUDITOR'S REPORT**

Mayor and City Commissioners  
City of Junction City, Kansas

### **Report of the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Junction City, Kansas, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We did not audit the financial statements of the Dorothy Bramlage Public Library (the Library), which represent 11 percent, 15 percent and 48 percent of the assets, net position, and revenues, respectively, of the City's aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Library, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. The financial statements of the Dorothy Bramlage Public Library were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Basis for Qualified Opinion on the Aggregate Discretely Presented Component Units**

The financial statements of the Spirit of '76 (Spirit) have not been audited, and we were not engaged to audit Spirit's financial statements as part of our audit of the City's basic financial statements. Spirit's financial activities are included in the City's basic financial statements as a discretely presented component unit and represent 89 percent, 85 percent and 52 percent of the assets, net position, and revenues, respectively, of the City's aggregate discretely presented component units.

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### **Qualified Opinion**

In our opinion, based on our audit and the report of other auditors, except for the possible effects of the matter described in the "Basis for Qualified Opinion on the Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate discretely presented component units of the City of Junction City, Kansas, as of December 31, 2015, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Unmodified Opinions**

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund, and the aggregate remaining fund information of the City of Junction City, Kansas, as of December 31, 2015, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the general fund and capital improvement fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

#### *Change in Accounting Principal*

As described in Note 3 to the financial statements, the City implemented GASB 68 during the current year. As a result of the implementation, a restatement was made to the net position for the proportionate share of the City's net pension liability at December 31, 2014. Our opinion is not modified with respect to this matter.

#### *Prior Period Restatement*

As discussed in Note 3 to the financial statements, certain errors as of December 31, 2014, were discovered by management of the City during the current year. Accordingly, these amounts have been restated in the December 31, 2015, financial statements now presented and adjustments have been made to net position to correct the error. Our opinion is not modified with respect to these matters.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11, the schedule of funding progress on page 53, the schedule of the City's proportionate share of the net pension liability on page 54, and the schedule of City contributions on page 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining nonmajor fund financial statements and schedules, and statistical tables as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The combining nonmajor fund financial statements, budgetary comparison schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying account and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2016, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*Mye Houser: Company PA*

Certified Public Accountants  
Lawrence, Kansas

June 28, 2016

**CITY OF JUNCTION CITY, KANSAS**  
**Management's Discussion and Analysis**  
**(Unaudited)**

**December 31, 2015**

As management of the City of Junction City, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2015. We encourage readers to consider the information presented here in conjunction with the additional information that we have furnished in our letter of transmittal, which can be found on pages i – vi of this report and the City's financial statements which begin on page 12.

**Financial Highlights**

- The assets of the City exceeded its liabilities at the close of 2015 by \$79,160,457 (net position) in the governmental activities.
- The City's governmental funds reported combined ending fund balances of \$14,254,276
- The fund balance for the general fund increased by \$249,405. This amount is the result of the current year's activity.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements**

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions for the City that are principally supported by taxes and intergovernmental revenues from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The government activities of the City include the general fund, special revenue funds, capital projects fund, and the debt service fund.

The business-type activities of the City include Water and Wastewater Utility, Solid Waste Utility, and Storm Water Utility.

### **Fund financial statements**

A fund is a grouping or related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and business-type activity funds.

#### Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental funds and government activities.

Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, and debt service fund. Data from the governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds (special revenues funds and capital projects fund) is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its funds. A budgetary comparison statement has been provided for the various governmental funds that are required to have a budget. This is to demonstrate compliance with the annually adopted budget.

#### Proprietary funds

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and wastewater operation, storm water operation, and solid waste operation.



Proprietary fund financial statements provide the same type of information as the government wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and wastewater fund, solid waste fund, and storm water fund.

## Notes to the basic financial statements

The notes to the basic financial statements begin on page 26. They provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$79,160,457 at the close of 2015. The City's net position increased by \$5,217,348. The governmental activities increased by \$3,912,665. The business type activities increased by \$1,304,683.

### City of Junction City Government-Wide Financial Statements

	Governmental Activities		Business-type Activities	
	2014	2015	2014	2015
Current assets	\$ 70,432,490	\$ 69,999,636	\$ 8,852,433	\$ 9,674,310
Capital assets	82,632,888	90,068,843	64,468,743	64,629,569
Deferred outflows of resources	-	1,462,928	-	87,581
Total assets and deferred outflows	<u>\$ 153,065,378</u>	<u>\$ 161,531,407</u>	<u>\$ 73,321,176</u>	<u>\$ 74,391,460</u>
Current liabilities	\$ 11,316,454	\$ 12,143,591	\$ 2,764,076	\$ 3,098,477
Long-term liabilities	117,530,526	120,356,398	12,520,679	11,850,312
Deferred inflows of resources	8,311,710	9,212,065	-	101,567
Total liabilities and deferred inflows	<u>\$ 137,158,690</u>	<u>\$ 141,712,054</u>	<u>\$ 15,284,755</u>	<u>\$ 15,050,356</u>
Net position:				
Net investment in capital assets	\$ [42,071,227]	\$ [26,982,525]	\$ 49,249,853	\$ 50,335,663
Restricted	47,133,957	45,298,451	-	-
Unrestricted	10,843,958	1,503,427	8,786,568	9,005,441
Total net assets	<u>\$ 15,906,688</u>	<u>\$ 19,819,353</u>	<u>\$ 58,036,421</u>	<u>\$ 59,341,104</u>

By far the largest portion of the City's net position reflects its net investments in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment). The City uses these capital assets to provide services to citizens; consequently, these are not available for future spending. Although the City's investments in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the City's net position, \$45,298,451, represents resources that are subject to external restrictions on how they may be used. There was a decrease of \$1,835,506 in restricted net position reported in connection with the City's governmental activities.

### **Changes in Net Position**

City of Junction City Changes in Net Position				
	Governmental Activities		Business-type Activities	
	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>
Revenues:				
Program revenues				
Charges for services	\$ 3,553,426	\$ 3,841,165	\$ 12,069,472	\$ 12,681,333
Operating grants and contributions	3,168,858	11,265,285	-	-
Capital grants and contributions	996,975	982,671	-	-
General revenues				
Property taxes	9,628,455	9,641,838	-	-
Sales taxes	10,918,894	10,746,724	-	-
Franchise taxes	1,967,710	1,829,821	-	-
Other	4,411,900	2,633,987	223,350	410,852
Total revenue	<u>34,646,218</u>	<u>40,941,491</u>	<u>12,292,822</u>	<u>13,092,185</u>
Expenses:				
General government	2,564,763	2,583,982	-	-
Public safety	10,515,859	8,543,841	-	-
Public works	5,348,714	6,522,980	-	-
Culture and recreation	2,927,200	1,895,285	-	-
Economic development	1,823,290	1,257,753	-	-
Public health and sanitation	2,160,507	2,560,853	-	-
Interest on long-term debt	5,524,717	4,629,537	-	-
Payments on other obligations	98,604	98,382	-	-
Water and sewer	-	-	7,455,346	7,596,112
Stormwater	-	-	546,754	545,779
Sanitation	-	-	1,016,260	1,072,567
Total expenses	<u>30,963,654</u>	<u>28,092,613</u>	<u>9,018,360</u>	<u>9,214,458</u>
Change in net position				
before transfers	3,682,564	12,848,878	3,274,462	3,877,727
Transfers	<u>1,522,500</u>	<u>1,505,000</u>	<u>[1,522,500]</u>	<u>[1,505,000]</u>
Change in net position	<u>5,205,064</u>	<u>14,353,878</u>	<u>1,751,962</u>	<u>2,372,727</u>
Net position, beginning of year as previously stated	10,357,816	15,906,688	56,144,574	58,036,421
Prior period adjustment	<u>343,808</u>	<u>[10,441,213]</u>	<u>139,885</u>	<u>[1,068,044]</u>
Net position, beginning of year restated	<u>10,701,624</u>	<u>5,465,475</u>	<u>56,284,459</u>	<u>56,968,377</u>
Net position, end of year	<u>\$ 15,906,688</u>	<u>\$ 19,819,353</u>	<u>\$ 58,036,421</u>	<u>\$ 59,341,104</u>

## **Financial Analysis of the Government's Funds**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### Governmental funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the main operating fund of the City. At the end of 2015, unreserved fund balance of the general fund was \$5,728,814.

### Proprietary funds

The City's proprietary funds financial statements provide the same type of information found in the government-wide financial statements, but in more detail. The change in net position for the proprietary funds includes both the current year activity and restatement of prior year fund balance.

Unrestricted net position of the Water and Sewer Fund at the end of 2015 amounted to \$7,840,253; the Storm Water Fund's unrestricted net position was \$196,165 and the non-major proprietary fund was \$969,023. The only non-major proprietary fund is the Solid Waste Fund. The total change in net position from 2014 to 2015 for the Water and Sewer Fund was an increase of \$1,530,188, a decrease of \$361,037 for the Storm Water Fund and an increase of \$135,532 for the non-major proprietary fund.

## **General Fund Budgetary Highlights**

The City continues to be impacted by the Fort Riley, the adjacent military installation, home of the First Division of the Big Red One, which reached 'full nest' in 2012, but threatens to be decreased by federal reduction in forces.

The City's revenues have remained stable for the last three years. Sales tax revenue in 2015 was \$6,986,183.34. Franchise fees remain stable. The tax mill value is also stable.

Residential construction grew rapidly from 2006-2009, and from 2010 to 2012 single family new home construction averaged 116 per year, in addition to 19 multiplex projects. However, in 2013 single family home construction dropped to 47 new homes and 1 duplex project; in 2014 there were 20 single family home construction projects and 1 duplex project; and in 2015 there were 32 single family home construction projects and no duplex project. This was offset with an increase in residential remodel projects that had averaged 280 projects per year to 368 in 2014 and 386 in 2015. The total number building permits issued in 2015 was 1,174 as compared to a three-year average of 1,367.

The City did form the Junction City Land Bank in 2014 and in 2015 accepted ownership of 940 lots that had not sold at tax sales to bring developable lots back into the market. The Land Bank has sold, to date, 12 lots, which should increase the homes being built in 2015 and 2016.

## Capital Asset and Debt Administration

### Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of December 31, 2015, amounts to \$154,698,412 (net of accumulated depreciation). This investment in capital assets includes construction in progress, land, buildings, streets, water and sewer lines, storm sewers, equipment and improvements. See detailed capital asset information in note 5 of the notes to these financial statements.

### Capital Assets

City of Junction City Capital Assets				
	Governmental Activities		Business-type Activities	
	2014	2015	2014	2015
Construction in progress	\$ 353,505	\$ 1,447,853	\$ 931,053	\$ 1,579,634
Land	13,900,622	22,817,562	442,563	442,563
Buildings	20,457,381	20,408,344	25,219,140	25,219,140
Machinery and equipment	96,520,838	96,531,537	9,818,522	10,185,759
Infrastructure	12,389,574	13,139,845	75,332,656	76,477,101
Less: accumulated depreciation	<u>[60,989,032]</u>	<u>[64,276,298]</u>	<u>[47,275,191]</u>	<u>[49,274,628]</u>
Total capital assets, net	<u>\$ 82,632,888</u>	<u>\$ 90,068,843</u>	<u>\$ 64,468,743</u>	<u>\$ 64,629,569</u>

### Long-Term Debt

At the end of 2015, the City had total bonded debt outstanding of \$109,195,664 backed by full faith and credit of the city, no temporary notes, and \$16,268,806 of State of Kansas Revolving Loan fund debt. In 2010 and 2011 the City experienced a cash flow crisis which had to be addressed to make the second half bond payments in 2011. The crisis was averted by the implementation of several immediate cutbacks as well as significant increases in revenues. Ultimately, a *Fiscal Transformation Plan* was developed to ensure complete recovery. Some of the actions taken to respond and recover included the following:

1. Debt restructuring to improve cash flow position.
2. Increase in property taxes by 2.068 mills in 2011 and subsequently reduced the next year and remained steady as follows: 2010-48.282; 2011-50.35; 2012-47.841; 2013-47.938; 2014-47.666; and 2015-47.667
3. Requested and received by a vote of the citizens, a one cent sales tax restricted for debt payments.

4. Worked with Standard & Poor's to retain an A bond rating and since improved the bond rating; 2010 – A-, 2012 – A, and 2014 – A+.
5. Multiple community meetings and forums to engage public in discussions of organizational structure, prioritization of services, and education.
6. Kept open communications with Fort Riley, which is the City's largest employer.
7. Worked with legislative delegations to extend debt limit revisions for Junction City and was successful in 2012 legislature. Also requested assistance from congressional delegates to lessen the local burden created by Fort Riley.
8. A complete review of all contract services was done to ensure contracts were viable and actions were taken to revise or cancel if contracts were found insufficient. This has led to cancellation of contract for services for operating public works through a private contractor. Contract errors that were found have been corrected.
9. A complete city staff organization plan was analyzed and changes made to develop efficiencies and eliminated services no longer in demand or deemed a high priority.
10. Administration and franchise fees were established for all utility funds.
11. The policy on Special Assessment practices was changed to ensure that a project developer is responsible for the cost of development.
12. Economic development debt was halted and policy changes to be changed for future projects. Spirit of '76 transactions were reorganized and controls put in place to reduce city liability.
13. All organizational expenditures were analyzed and limited to operational priorities.
14. The City accounting and fund management practices revised. A new Fiscal Policy was adopted and multiple checks and balances implemented. The City hired a new audit firm and continues to work with auditors to improve accounting system to meet GAAP and GASB standards.
15. All debt payments have been made, in full and on time, since the 2010 financial crisis.

More detailed information about the City's long-term debt is presented in Note 10 to the basic financial statements.

## **Outstanding Debt**

### **General Obligation, Revenue and State of Kansas Revolving Loans**

City of Junction City					
Outstanding Debt					
General Obligation, Revenue and State of Kansas Revolving Loans					
		Governmental Activities		Business-type Activities	
		2014	2015	2014	2015
General obligation bonds	\$	54,967,596	\$ 52,055,296	\$ 7,826,597	6,748,608
Special assessment debt		53,050,057	50,391,760	-	-
State of KS revolving loans		11,877,072	10,935,283	5,832,674	5,333,523
Certificates of participation		2,570,000	1,795,000	-	-
Notes payable		431,277	339,185	-	-
Capital lease obligations		1,808,113	1,534,844	628,566	632,140
Total	\$	<u>124,704,115</u>	<u>\$ 117,051,368</u>	<u>\$ 14,287,837</u>	<u>\$ 12,714,271</u>

The City's total debt decreased by a net amount of \$9,226,313 during 2015.

The State of Kansas statutes limit the amount of general obligation debt a government entity may issue up to 40 percent of its total assessed valuation. Certain types of debt do not count in the State of Kansas calculation. Exemptions exist for water and sewer infrastructure projects. The current remaining statutory debt capacity for the City as of December 31, 2015 is \$12,241,167, as KSA 10-308 allows Junction City to hold a debt limit of 37% until June 30, 2016.

### **Requests for information**

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to the City Manager's Office, 700 N. Jefferson, Junction City, Kansas or by email at [cheryl.beatty@jcks.com](mailto:cheryl.beatty@jcks.com)

## CITY OF JUNCTION CITY, KANSAS

STATEMENT OF NET POSITION  
December 31, 2015

	Primary Government			Component Unit	
	Total Governmental Activities	Total Business-type Activities	Total Primary Government	Dorothy Bramlage Public Library	Spirit of '76 (unaudited)
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
Current assets:					
Cash and investments	\$ 12,349,419	\$ 8,578,233	\$ 20,927,652	\$ 1,193,278	\$ 3,234
Receivables (net of allowance for uncollectibles)					
Accounts	1,182,760	1,607,985	2,790,745	-	2,812,879
Taxes	10,398,696	-	10,398,696	-	-
Special assessments	45,781,631	-	45,781,631	-	-
Interest	23,204	18,127	41,331	-	-
Internal balances	260,035	[530,035]	[270,000]	-	-
Inventory	3,891	-	3,891	-	-
Property investment held for sale	-	-	-	-	7,173,677
Total current assets	69,999,636	9,674,310	79,673,946	1,193,278	9,989,790
Noncurrent assets:					
Capital assets, nondepreciable					
Land	22,817,562	442,563	23,260,125	-	-
Construction in progress	1,447,853	1,579,635	3,027,488	-	-
Capital assets, depreciable	130,079,726	111,882,000	241,961,726	-	-
Less: Accumulated depreciation	[64,276,298]	[49,274,629]	[113,550,927]	-	-
Total noncurrent assets	90,068,843	64,629,569	154,698,412	-	-
Total assets	160,068,479	74,303,879	234,372,358	1,193,278	9,989,790
Deferred outflows of resources:					
Pension - contributions subsequent to the measurement date	715,863	60,672	776,535	-	-
Pension - differences between expected and actual experience	81,692	-	81,692	-	-
Pension - changes in proportion	665,373	26,909	692,282	-	-
Total deferred outflows of resources	1,462,928	87,581	1,550,509	-	-
Total assets and deferred outflows of resources	\$ 161,531,407	\$ 74,391,460	\$ 235,922,867	\$ 1,193,278	\$ 9,989,790
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>					
Current liabilities:					
Accounts payable	\$ 1,013,333	\$ 555,852	\$ 1,569,185	\$ 1,671	\$ -
Accrued payroll	404,599	27,667	432,266	-	-
Interest payable	1,592,888	147,657	1,740,545	-	-
Meter deposits payable	-	441,322	441,322	-	-
Unearned revenue	44,720	-	44,720	-	-
Current portion of compensated absences payable	1,383,711	58,836	1,442,547	-	-
Current portion of loans payable	978,503	514,917	1,493,420	-	-
Current portion of notes payable	94,174	-	94,174	-	-
Current portion of general obligation bonds payable	3,135,969	1,107,989	4,243,958	-	-
Current portion of special assessments bonds payable	2,729,331	-	2,729,331	-	-
Current portion of certificate of participation	250,000	-	250,000	-	-
Current portion of capital lease payable	516,363	244,237	760,600	-	-
Total current liabilities	12,143,591	3,098,477	15,242,068	1,671	-
Noncurrent liabilities:					
Net pension liability	10,802,329	1,003,184	11,805,513	-	-
Net OPEB Obligation	207,041	-	207,041	-	-
Loans payable	9,956,780	4,818,606	14,775,386	-	3,367,017
Notes payable	245,011	-	245,011	-	-
General obligation bonds payable	48,919,327	5,640,619	54,559,946	-	-
Special assessments bonds payable	47,662,429	-	47,662,429	-	-
Certificates of participation payable	1,545,000	-	1,545,000	-	-
Capital lease payable	1,018,481	387,903	1,406,384	-	-
Total non-current liabilities	120,356,398	11,850,312	132,206,710	-	3,367,017
Total liabilities	132,499,989	14,948,789	147,448,778	1,671	3,367,017
Deferred Inflows of Resources					
Unavailable revenue - property taxes	8,501,077	-	8,501,077	-	-
Pension - differences between expected and actual experience	202,222	28,402	230,624	-	-
Pension - net differences between projected and actual earnings on plan investments	356,312	39,056	395,368	-	-
Pension - changes of assumptions	115,377	14,022	129,399	-	-
Pension - changes in proportion	37,077	20,087	57,164	-	-
Total deferred inflows of resources	9,212,065	101,567	9,313,632	-	-
Total liabilities and deferred inflows of resources	\$ 141,712,054	\$ 15,050,356	\$ 156,762,410	\$ 1,671	\$ 3,367,017
Net Position					
Net investment in capital assets	\$ [26,982,525]	\$ 50,335,663	\$ 23,353,138	\$ -	\$ -
Restricted for:					
Revolving funds	749,409	-	749,409	-	-
Equipment	360,299	-	360,299	-	-
Debt service	44,188,743	-	44,188,743	-	-
Unrestricted	1,503,427	9,005,441	10,508,868	1,191,607	6,622,773
Total net position	\$ 19,819,353	\$ 59,341,104	\$ 79,160,457	\$ 1,191,607	\$ 6,622,773

## CITY OF JUNCTION CITY, KANSAS

STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2015

					Net [Expenses] Revenue and Changes in Net Assets				
	Program Revenues				Primary Government		Component Unit		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Total Business-type Activities	Total	Public Library	Spirit of '76 (Unaudited)
<b>Governmental activities:</b>									
General government	\$ 2,583,982	\$ 2,545,381	\$ 10,360,491	\$ -	\$ 10,321,890	\$ -	\$ 10,321,890	\$ -	\$ -
Public safety	8,543,841	949,881	247,623	-	[7,346,337]	-	[7,346,337]	-	-
Public works	6,522,980	345,903	657,171	982,671	[4,537,235]	-	[4,537,235]	-	-
Culture and recreation	1,895,285	-	-	-	[1,895,285]	-	[1,895,285]	-	-
Economic development	1,257,753	-	-	-	[1,257,753]	-	[1,257,753]	-	-
Public health and sanitation	2,560,853	-	-	-	[2,560,853]	-	[2,560,853]	-	-
Payments on other obligations (see note)	98,382	-	-	-	[98,382]	-	[98,382]	-	-
Interest on long-term debt	4,629,537	-	-	-	[4,629,537]	-	[4,629,537]	-	-
Total governmental activities	28,092,613	3,841,165	11,265,285	982,671	[12,003,492]	-	[12,003,492]	-	-
<b>Business-type activities:</b>									
Water and Sewer	7,596,112	10,375,233	-	-	-	2,779,121	2,779,121	-	-
Stormwater	545,779	771,705	-	-	-	225,926	225,926	-	-
Sanitation	1,072,567	1,534,395	-	-	-	461,828	461,828	-	-
Total business-type activities	9,214,458	12,681,333	-	-	-	3,466,875	3,466,875	-	-
Total primary government	\$ 37,307,071	\$ 16,522,498	\$ 11,265,285	\$ 982,671	[12,003,492]	3,466,875	[8,536,617]	-	-
<b>Component units:</b>									
Dorothy Bramlage Public Library	\$ 976,014	\$ -	\$ 936,946	\$ -	-	-	-	[39,068]	-
Spirit of '76	4,646,137	498,610	-	525,417	-	-	-	-	[3,622,110]
Total component units	\$ 5,622,151	\$ 498,610	\$ 936,946	\$ 525,417	-	-	-	[39,068]	[3,622,110]
<b>General Revenues:</b>									
Property tax					9,641,838	-	9,641,838	-	-
Sales tax					10,746,724	-	10,746,724	-	-
Franchise tax					1,829,821	-	1,829,821	-	-
Payments in lieu of tax					14,335	-	14,335	-	-
Use of money or property					770,359	23,177	793,536	-	150
Miscellaneous					1,849,293	387,675	2,236,968	-	-
Transfers, net					1,505,000	[1,505,000]	-	-	-
Subtotal general revenues					26,357,370	[1,094,148]	25,263,222	-	150
Change in net position					14,353,878	2,372,727	16,726,605	[39,068]	[3,621,960]
Net position - beginning					15,906,688	58,036,421	73,943,109	1,230,675	10,244,733
Prior period adjustment					[10,441,213]	[1,068,044]	[11,509,257]	-	-
Net position - beginning, restated					5,465,475	56,968,377	62,433,852	1,230,675	10,244,733
Net position - ending					\$ 19,819,353	\$ 59,341,104	\$ 79,160,457	\$ 1,191,607	\$ 6,622,773



## CITY OF JUNCTION CITY, KANSAS

BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2015

	<u>General</u>	<u>Capital Improvement</u>	<u>Debt Service</u>	<u>Land Bank</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>						
Cash and investments	\$ 3,828,304	\$ 340,148	\$ 3,140,428	\$ 101,213	\$ 4,939,326	\$ 12,349,419
Receivables (net)						
Accounts	694,936	-	-	-	487,824	1,182,760
Taxes	5,279,990	-	3,838,620	-	1,280,086	10,398,696
Special assessments	-	-	45,781,631	-	-	45,781,631
Inventory	3,891	-	-	-	-	3,891
Accrued interest	7,960	723	6,648	-	7,873	23,204
Due from other funds	67,607	-	303,625	-	363,144	734,376
Total assets	<u>\$ 9,882,688</u>	<u>\$ 340,871</u>	<u>\$ 53,070,952</u>	<u>\$ 101,213</u>	<u>\$ 7,078,253</u>	<u>\$ 70,473,977</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 277,619	\$ 260	\$ 5,300	\$ 31	\$ 660,838	\$ 944,048
Retainage payable	69,285	-	-	-	-	69,285
Due to other funds	20,000	386,734	-	-	67,607	474,341
Accrued liabilities	404,599	-	-	-	-	404,599
Unearned revenue	-	-	-	-	44,720	44,720
Total liabilities	<u>771,503</u>	<u>386,994</u>	<u>5,300</u>	<u>31</u>	<u>773,165</u>	<u>1,936,993</u>
Deferred inflows of resources:						
Unavailable revenue - property taxes	3,382,371	-	3,838,620	-	1,280,086	8,501,077
Unavailable revenue - special assessments	-	-	45,781,631	-	-	45,781,631
Total deferred inflows of resources	<u>3,382,371</u>	<u>-</u>	<u>49,620,251</u>	<u>-</u>	<u>1,280,086</u>	<u>54,282,708</u>
Fund balance:						
Restricted	-	-	3,445,401	-	4,941,711	8,387,112
Committed	-	-	-	101,182	83,291	184,473
Unassigned	5,728,814	[46,123]	-	-	-	5,682,691
Total fund balances	<u>5,728,814</u>	<u>[46,123]</u>	<u>3,445,401</u>	<u>101,182</u>	<u>5,025,002</u>	<u>14,254,276</u>
Total liabilities, deferred inflows of Resources and fund balances	<u>\$ 9,882,688</u>	<u>\$ 340,871</u>	<u>\$ 53,070,952</u>	<u>\$ 101,213</u>	<u>\$ 7,078,253</u>	<u>\$ 70,473,977</u>

CITY OF JUNCTION CITY, KANSAS  
RECONCILIATION OF THE TOTAL GOVERNMENTAL FUND BALANCES TO  
NET POSITION OF GOVERNMENTAL ACTIVITIES  
December 31, 2015

Total Governmental Fund Balances		\$ 14,254,276
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
The cost of capital assets is	154,345,141	
Accumulated depreciation is	<u>[64,276,298]</u>	90,068,843
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
		45,781,631
Pension contributions are reported as an expense in the funds and as a deferred outflow of resources in the governmental activities in the statement of net position.		
		1,462,928
Pension fundings are reported as a revenue in the funds and as a deferred inflow of resources in the governmental activities in the statement of net position.		
		[710,988]
The following liabilities, are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Compensated absences	[1,383,711]	
Net pension liability	[10,802,329]	
Net OPEB obligation	[207,041]	
Notes payable	[339,185]	
Loans payable	[10,935,283]	
General obligation bonds payable	[52,055,296]	
Special assessment bonds payable	[50,391,760]	
Certificates of participation payable	[1,795,000]	
Capital lease payable	[1,534,844]	
Accrued interest on the bonds	<u>[1,592,888]</u>	<u>[131,037,337]</u>
Net Position of Governmental Activities		<u>\$ 19,819,353</u>

CITY OF JUNCTION CITY, KANSAS  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2015

	<u>General</u>	<u>Capital Improvements</u>	<u>Debt Service</u>	<u>Land Bank</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>						
Taxes						
Property	\$ 2,967,206	\$ 2,294	\$ 4,800,660	\$ -	\$ 1,871,678	\$ 9,641,838
Sales	6,947,796	-	3,798,928	-	-	10,746,724
Franchise	1,829,821	-	-	-	-	1,829,821
Payment in lieu	14,335	-	-	-	-	14,335
Charges for services	2,545,381	-	-	-	-	2,545,381
Intergovernmental	922,545	-	-	8,855,110	1,487,630	11,265,285
Licenses and permits	345,903	-	-	-	-	345,903
Fines and fees	949,881	-	-	-	-	949,881
Special assessments	-	-	2,339,693	-	-	2,339,693
Use of money and property	173,553	-	71,913	-	524,893	770,359
Miscellaneous	<u>496,378</u>	<u>102,999</u>	<u>664,774</u>	<u>92,360</u>	<u>728,778</u>	<u>2,085,289</u>
Total revenues	<u>17,192,799</u>	<u>105,293</u>	<u>11,675,968</u>	<u>8,947,470</u>	<u>4,612,979</u>	<u>42,534,509</u>
<b>EXPENDITURES</b>						
Current						
General government	1,342,021	-	-	8,846,288	966,128	11,154,437
Public safety	8,459,728	-	-	-	1,666,823	10,126,551
Public works	2,451,447	729,701	-	-	373,086	3,554,234
Public health and sanitation	2,854,895	-	-	-	-	2,854,895
Culture and recreation	1,787,812	-	-	-	42,961	1,830,773
Economic development	450,270	-	257,274	-	550,209	1,257,753
Miscellaneous	157,574	35,742	144,290	-	-	337,606
Debt service						
Principal	-	-	12,238,600	-	380,000	12,618,600
Interest and other charges	294,647	-	5,335,176	-	58,373	5,688,196
Payments on contractual obligations	<u>-</u>	<u>-</u>	<u>98,382</u>	<u>-</u>	<u>-</u>	<u>98,382</u>
Total expenditures	<u>17,798,394</u>	<u>765,443</u>	<u>18,073,722</u>	<u>8,846,288</u>	<u>4,037,580</u>	<u>49,521,427</u>
Excess [deficiency] of revenues over [under] expenditures	<u>[605,595]</u>	<u>[660,150]</u>	<u>[6,397,754]</u>	<u>101,182</u>	<u>575,399</u>	<u>[6,986,918]</u>
Other financing sources [uses]						
Bond proceeds	-	-	5,667,850	-	-	5,667,850
Transfers in	1,055,000	200,000	850,000	-	-	2,105,000
Transfers [out]	<u>[200,000]</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>[400,000]</u>	<u>[600,000]</u>
Total other financing sources [uses]	<u>855,000</u>	<u>200,000</u>	<u>6,517,850</u>	<u>-</u>	<u>[400,000]</u>	<u>7,172,850</u>
Net change in fund balance	<u>249,405</u>	<u>[460,150]</u>	<u>120,096</u>	<u>101,182</u>	<u>175,399</u>	<u>185,932</u>
Fund balance - Beginning of year	5,479,409	414,027	3,325,305	-	4,837,632	14,056,373
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,971</u>	<u>11,971</u>
Fund balance - Beginning of year, restated	<u>5,479,409</u>	<u>414,027</u>	<u>3,325,305</u>	<u>-</u>	<u>4,849,603</u>	<u>14,068,344</u>
Fund balance - End of year	<u>\$ 5,728,814</u>	<u>\$ [46,123]</u>	<u>\$ 3,445,401</u>	<u>\$ 101,182</u>	<u>\$ 5,025,002</u>	<u>\$ 14,254,276</u>

CITY OF JUNCTION CITY, KANSAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE WITH THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2015

Total Net Change In Fund Balances - Governmental Funds \$ 185,932

Amounts reported for governmental activities in the statement of activities are different because

Capital outlays to purchase or build assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount by which capital outlays exceeds depreciation in the period.

Loss on sale of assets	[63,361]	
Capital outlays	11,150,275	
Depreciation expense	<u>[3,650,959]</u>	7,435,955

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. This is the amount by which interest decreased.

138,384

Revenues for long term special assessment receivables are recorded in the statement of activities that do not provide current financial resources are not recorded in the governmental funds.

[1,357,022]

Some expenses reported in the statement of activities, such as compensated absences and other post employment benefits, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Compensated absences	[98,574]
Other post employment benefits	[6,339]

Bond and temporary note proceeds are other financing sources in the governmental funds, but they increase long-term liabilities in the statement of net position and do not affect the statement of activities. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

General obligation debt proceeds	[3,872,850]
Capital lease proceeds	[223,636]
Certificates of participation proceeds	[1,795,000]

Pension payments are reported as expenditures in the governmental funds and do not affect the statement of net activities.

402,795

Repayment of bond principal and bond issuance costs is an expenditure in the governmental funds, but it reduces long-term liabilities in the statement of net position and does not affect the statement of activities.

General obligation debt	6,785,150
Special assessment debt	2,658,297
Notes	92,092
Loans	941,789
Capital leases	496,905
Certificates of participation	<u>2,570,000</u>

Changes In Net Position of Governmental Activities \$ 14,353,878

CITY OF JUNCTION CITY, KANSAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
GENERAL FUND

For the Year Ended December 31, 2015

		<u>Budgeted Amounts</u>		Variance with Final Budget
	<u>Actual</u>	<u>Original</u>	<u>Final</u>	Positive [Negative]
Revenues				
Taxes	\$ 11,876,663	\$ 11,859,121	\$ 11,859,121	\$ 17,542
Charges for services	2,376,994	2,247,960	2,247,960	129,034
Intergovernmental	922,545	1,265,000	1,265,000	[342,455]
Licenses and permits	345,903	275,000	275,000	70,903
Fines and fees	949,881	1,065,000	1,065,000	[115,119]
Use of money and property	170,954	17,500	17,500	153,454
Miscellaneous	496,378	435,000	435,000	61,378
Total revenues	17,139,318	17,164,581	17,164,581	[25,263]
Expenditures				
City manager	944,432	876,216	876,216	[68,216]
Building maintenance	162,246	201,091	201,091	38,845
Information systems	235,342	194,702	194,702	[40,640]
Airport	53,424	96,532	96,532	43,108
Court	455,859	464,958	464,958	9,099
Ambulance	2,854,895	3,043,103	3,043,103	188,208
Animal shelter	111,545	-	-	[111,545]
Codes enforcement	382,555	391,747	391,747	9,192
County inspection	12,767	-	-	[12,767]
Police	5,409,111	5,611,653	5,611,653	202,542
Fire	2,483,214	2,651,134	2,651,134	167,920
Parks	640,441	727,338	727,338	86,897
Recreation	645,301	917,392	917,392	272,091
Spin city	221,805	-	-	[221,805]
Streets	2,398,022	2,825,526	2,825,526	427,504
Engineering	54,949	83,316	83,316	28,367
Opera house	131,493	162,757	162,757	31,264
Swimming pools	147,819	172,922	172,922	25,103
Misc	157,574	275,000	275,000	117,426
Debt principal	-	456,471	456,471	456,471
Interest	294,647	-	-	[294,647]
Total expenditures	17,797,441	19,151,858	19,151,858	1,354,417
Excess [deficiency] of revenues over [under] expenditures	[658,123]	[1,987,277]	[1,987,277]	1,329,154

CITY OF JUNCTION CITY, KANSAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
GENERAL FUND (Continued)  
For the Year Ended December 31, 2015

		<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
	<u>Actual</u>	<u>Original</u>	<u>Final</u>	
Other financing sources [uses]				
Transfer in	\$ 1,055,000	\$ 1,140,000	\$ 1,140,000	\$ [85,000]
Transfer [out]	<u>[200,000]</u>	<u>[200,000]</u>	<u>[200,000]</u>	<u>-</u>
Total other financing sources [uses]	<u>855,000</u>	<u>940,000</u>	<u>940,000</u>	<u>[85,000]</u>
Net change in fund balance	<u>196,877</u>	<u>\$ [1,047,277]</u>	<u>\$ [1,047,277]</u>	<u>\$ 1,244,154</u>
Budgetary basis				
Fund balance, beginning	2,927,531			
Budgetary basis fund balance, ending	3,124,408			
GAAP adjustments:				
Accounts receivable	694,936			
Taxes receivable	5,279,990			
Accrued interest receivable	7,960			
Inventory	3,891			
Deferred revenue	<u>[3,382,371]</u>			
Fund balance, ending	<u>\$ 5,728,814</u>			

CITY OF JUNCTION CITY, KANSAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
CAPITAL IMPROVEMENT FUND  
For the Year Ended December 31, 2015

		<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
	<u>Actual</u>	<u>Original</u>	<u>Final</u>	
Revenues				
Taxes	\$ 2,294	\$ -	\$ -	\$ 2,294
Miscellaneous	103,761	200,000	102,000	1,761
Total revenues	106,055	200,000	102,000	4,055
Expenditures				
Contractual	729,701	208,000	950,000	220,299
Capital outlay	35,742	-	-	[35,742]
Miscellaneous	-	150,000	150,000	150,000
Total expenditures	765,443	358,000	1,100,000	334,557
Excess [deficiency] of revenues over [under] expenditures	[659,388]	[158,000]	[998,000]	338,612
Other financing sources [uses]				
Transfers in	200,000	-	200,000	-
Total other financing sources [uses]	200,000	-	200,000	-
Net change in fund balances	[459,388]	\$ [158,000]	\$ [798,000]	\$ 338,612
Budgetary basis				
Fund balance, beginning	412,542			
Budgetary basis				
Fund balance, ending	[46,846]			
GAAP adjustments:				
Accrued interest receivable	723			
Fund balance, ending	\$ [46,123]			

## CITY OF JUNCTION CITY, KANSAS

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
December 31, 2015

	Business-Type Activities: Enterprise Funds			
	Water and Sewer	Stormwater	Nonmajor Proprietary Funds	Total Enterprise Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
Current assets:				
Cash and investments	\$ 7,292,839	\$ 182,016	\$ 1,103,378	\$ 8,578,233
Receivables (net of allowances for uncollectibles)				
Accounts	1,338,618	115,957	153,410	1,607,985
Accrued interest	15,424	380	2,323	18,127
Total current assets	<u>8,646,881</u>	<u>298,353</u>	<u>1,259,111</u>	<u>10,204,345</u>
Noncurrent assets:				
Capital assets:				
Nondepreciable capital assets:				
Land	442,563	-	-	442,563
Construction in progress	1,579,635	-	-	1,579,635
Depreciable capital assets:				
Capital assets	97,780,503	12,637,922	1,463,575	111,882,000
Less: accumulated depreciation	<u>[46,924,722]</u>	<u>[1,662,936]</u>	<u>[686,971]</u>	<u>[49,274,629]</u>
Total noncurrent assets	<u>52,877,979</u>	<u>10,974,986</u>	<u>776,604</u>	<u>64,629,569</u>
Total assets	<u>61,524,860</u>	<u>11,273,339</u>	<u>2,035,715</u>	<u>74,833,914</u>
Deferred outflows of resources:				
Pension - contributions subsequent to the measurement date	41,867	4,901	13,904	60,672
Pension - changes in proportion	18,563	2,176	6,170	26,909
Total deferred outflows of resources	<u>60,430</u>	<u>7,077</u>	<u>20,074</u>	<u>87,581</u>
Total assets and deferred outflows of resources	<u>\$ 61,585,290</u>	<u>\$ 11,280,416</u>	<u>\$ 2,055,789</u>	<u>\$ 74,921,495</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:</b>				
Current liabilities:				
Accounts payable	\$ 497,198	\$ 19,999	\$ 38,655	\$ 555,852
Accrued payroll	19,621	-	8,046	27,667
Interest payable	147,657	-	-	147,657
Meter deposits payable	441,322	-	-	441,322
Due to other funds	530,035	-	-	530,035
Current portion of compensated absences payable	48,593	-	10,243	58,836
Current portion of loans payable	514,917	-	-	514,917
Current portion of capital lease payable	44,110	-	200,127	244,237
Current portion of general obligation bonds payable	1,107,989	-	-	1,107,989
Total current liabilities	<u>3,351,442</u>	<u>19,999</u>	<u>257,071</u>	<u>3,628,512</u>
Noncurrent liabilities:				
Net pension liability	692,187	81,059	229,938	1,003,184
Loans payable	4,818,606	-	-	4,818,606
Capital lease payable	74,500	-	313,403	387,903
General obligation bonds payable	<u>5,640,619</u>	<u>-</u>	<u>-</u>	<u>5,640,619</u>
Total noncurrent liabilities	<u>11,225,912</u>	<u>81,059</u>	<u>543,341</u>	<u>11,850,312</u>
Total liabilities	<u>14,577,354</u>	<u>101,058</u>	<u>800,412</u>	<u>15,478,824</u>
Deferred inflows of resources:				
Pension - differences between expected and actual experience	19,597	2,294	6,511	28,402
Pension - net differences between projected and actual earnings on plan investments	26,948	3,155	8,953	39,056
Pension - changes of assumptions	9,675	1,133	3,214	14,022
Pension - changes in proportion	13,860	1,625	4,602	20,087
Total deferred inflows of resources	<u>70,080</u>	<u>8,207</u>	<u>23,280</u>	<u>101,567</u>
Total liabilities and deferred inflows of resources	<u>\$ 14,647,434</u>	<u>\$ 109,265</u>	<u>\$ 823,692</u>	<u>\$ 15,580,391</u>
Net Position				
Net investment in capital assets	\$ 39,097,603	\$ 10,974,986	\$ 263,074	\$ 50,335,663
Unrestricted	<u>7,840,253</u>	<u>196,165</u>	<u>969,023</u>	<u>9,005,441</u>
Total net position	<u>\$ 46,937,856</u>	<u>\$ 11,171,151</u>	<u>\$ 1,232,097</u>	<u>\$ 59,341,104</u>



CITY OF JUNCTION CITY, KANSAS  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
For the Year Ended December 31, 2015

	Business-Type Activities: Enterprise Funds			
	Water and Sewer	Stormwater	Nonmajor Proprietary Funds	Total Enterprise Funds
Operating revenue				
Charges for services	\$ 10,375,233	\$ 771,705	\$ 1,534,395	\$ 12,681,333
Miscellaneous	281,319	106,279	77	387,675
Total operating revenues	<u>10,656,552</u>	<u>877,984</u>	<u>1,534,472</u>	<u>13,069,008</u>
Operating expenses				
Personnel services	1,127,191	132,374	375,105	1,634,670
Contractual services	4,028,508	173,732	424,847	4,627,087
Commodities	379,872	-	128,070	507,942
Depreciation and amortization	1,602,231	239,673	144,545	1,986,449
Total operating expense	<u>7,137,802</u>	<u>545,779</u>	<u>1,072,567</u>	<u>8,756,148</u>
Operating income [loss]	<u>3,518,750</u>	<u>332,205</u>	<u>461,905</u>	<u>4,312,860</u>
Nonoperating revenues [expenses]				
Interest income	19,900	[155]	3,432	23,177
Interest expense	[458,310]	-	-	[458,310]
Total nonoperating revenues [expenses]	<u>[438,410]</u>	<u>[155]</u>	<u>3,432</u>	<u>[435,133]</u>
Income [loss] before transfers	<u>3,080,340</u>	<u>332,050</u>	<u>465,337</u>	<u>3,877,727</u>
Transfers from [to] other funds				
Transfers [out]	[970,000]	[450,000]	[85,000]	[1,505,000]
Total transfers	<u>[970,000]</u>	<u>[450,000]</u>	<u>[85,000]</u>	<u>[1,505,000]</u>
Change in net position	<u>2,110,340</u>	<u>[117,950]</u>	<u>380,337</u>	<u>2,372,727</u>
Net position, beginning	45,407,668	11,532,188	1,096,565	58,036,421
Prior period adjustment	[580,152]	[243,087]	[244,805]	[1,068,044]
Net position, beginning, restated	<u>44,827,516</u>	<u>11,289,101</u>	<u>851,760</u>	<u>56,968,377</u>
Net position, ending	<u>\$ 46,937,856</u>	<u>\$ 11,171,151</u>	<u>\$ 1,232,097</u>	<u>\$ 59,341,104</u>

CITY OF JUNCTION CITY, KANSAS  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
For the Year Ended December 31, 2015

	Business-Type Activities: Enterprise Funds			
	Water and Sewer	Stormwater	Nonmajor Proprietary Funds	Total Enterprise Funds
Cash flows from operating activities				
Cash received from customers and users	\$ 10,096,178	\$ 833,212	\$ 1,530,943	\$ 12,460,333
Cash paid to suppliers of goods and services	[4,083,470]	[179,910]	[554,560]	[4,817,940]
Cash paid to employees	[1,159,136]	[136,485]	[383,562]	[1,679,183]
Other operating receipts	281,319	106,279	77	387,675
Net cash provided by [used in] operating activities	<u>5,134,891</u>	<u>623,096</u>	<u>592,898</u>	<u>6,350,885</u>
Cash flows from capital and related financing activities				
Purchase and construction of capital assets	[1,415,456]	[528,140]	[203,679]	[2,147,275]
Principal payments - capital lease	[43,085]	-	[157,020]	[200,105]
Proceeds - capital lease	-	-	203,679	203,679
Principal payments - general obligation bonds	[1,077,989]	-	-	[1,077,989]
Interest payments	[475,869]	-	-	[475,869]
Principal payments - loans payable	[499,151]	-	-	[499,151]
Net cash provided by [used in] capital and related financing activities	<u>[3,511,550]</u>	<u>[528,140]</u>	<u>[157,020]</u>	<u>[4,196,710]</u>
Cash flows from noncapital financing activities				
Transfers [out]	<u>[970,000]</u>	<u>[450,000]</u>	<u>[85,000]</u>	<u>[1,505,000]</u>
Net cash provided by [used in] noncapital financing activities	<u>[970,000]</u>	<u>[450,000]</u>	<u>[85,000]</u>	<u>[1,505,000]</u>
Cash flows from investing activities				
Interest received	<u>15,986</u>	<u>395</u>	<u>2,408</u>	<u>18,789</u>
Net cash provided by [used in] investing activities	<u>15,986</u>	<u>395</u>	<u>2,408</u>	<u>18,789</u>
Net increase [decrease] in cash and cash equivalent	669,327	[354,649]	353,286	667,964
Cash and cash equivalents, beginning	<u>6,623,512</u>	<u>536,665</u>	<u>750,092</u>	<u>7,910,269</u>
Cash and cash equivalents, ending	<u>\$ 7,292,839</u>	<u>\$ 182,016</u>	<u>\$ 1,103,378</u>	<u>\$ 8,578,233</u>

## CITY OF JUNCTION CITY, KANSAS

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS (Continued)  
 For the Year Ended December 31, 2015

	Business-Type Activities: Enterprise Funds			
	Water and Sewer	Stormwater	Nonmajor Proprietary Funds	Total Enterprise Funds
Reconciliation of operating [loss] income to net cash provided by [used in] operating activities				
Operating income [loss]	\$ 3,518,750	\$ 332,205	461,905	\$ 4,312,860
Net cash provided by [used in] operating activities				
Depreciation expense	1,602,231	239,673	144,545	1,986,449
[Increase] decrease in accounts receivable	[207,580]	61,507	[3,452]	[149,525]
[Increase] decrease in deferred outflows	[18,309]	[2,144]	[6,082]	[26,535]
Increase [decrease] in meter deposits payable	[71,475]	-	-	[71,475]
Increase [decrease] in accounts payable	324,910	[6,178]	[1,643]	317,089
Increase [decrease] in accrued payroll	1,408	-	[26,168]	[24,760]
Increase [decrease] in accrued compensated absences	1,749	-	156	1,905
Increase [decrease] in net pension liability	61,980	7,258	20,589	89,827
Increase [decrease] in deferred inflows	[78,773]	[9,225]	3,048	[84,950]
Net cash provided by [used in] operating activities	<u>\$ 5,134,891</u>	<u>\$ 623,096</u>	<u>\$ 592,898</u>	<u>\$ 6,350,885</u>

CITY OF JUNCTION CITY, KANSAS

STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
December 31, 2015

	Agency Funds
Assets	
Cash	\$ 23,148
Due from other funds	<u>270,000</u>
Total assets	<u>\$ 293,148</u>
Liabilities	
Due to others	<u>\$ 293,148</u>
Total liabilities	<u>\$ 293,148</u>

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**1. Summary of Significant Accounting Policies**

**Reporting Entity**

The City of Junction City, Kansas (the City) was incorporated in 1859 and became a City of the first class on January 1, 1962. The City operates under a City Commission–Manager form of government. The accompanying basic financial statements present the City (the primary government) and its component units, the Dorothy Bramlage Public Library and The Spirit of '76, entities for which the City is considered to be financially accountable. The discretely presented component units are reported in separate columns in the government-wide financial statements (see note below for descriptions) to emphasize that the Public Library and the Spirit of '76 are legally separate from the City.

*Discretely Presented Component Units.* The Dorothy Bramlage Public Library (the Library) is operated by a Library Board which is appointed by the City Commission. The City levies and collects a special library tax to subsidize the Library's operations. The Library's mill levy can be capped by charter ordinance of the City Commission. Bond issuances must also be approved by the City. Separately issued financial statements for the Library are available at the Library.

The Spirit of '76, a Kansas not-for-profit 501(c)(4) corporation, is operated by an eleven member Board appointed by the Mayor and the Chairman of the Board of County Commissioners. The City has issued several series of Industrial Revenue Bonds (IRB's) for economic development projects within the City for which the Spirit of '76 is the tenant under separate financing leases. In relation to these IRB's the City and the Spirit of '76 have entered into economic development grant agreements whereby the City agrees to provide Spirit with an economic development grant in an amount necessary for the Spirit of '76 to make basic rental payments required by the leases. The Spirit of '76 is presented as a governmental fund type. Separately issued financial statements for the Spirit of '76 are not available.

**Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the fund financial statements.

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**1. Summary of Significant Accounting Policies (Continued)**

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are generally considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. A 90-day availability period is used for revenue recognition for all governmental funds revenues except property taxes. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended for the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed requirements. These resources are reflected as revenues at the time of receipt, or earlier if the susceptible to accrual criteria are met.

Property taxes, sales taxes, franchise taxes, interest associated with the current fiscal period, and certain state and federal grants and entitlements are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City. While property taxes receivable are shown on the balance sheet as current assets of the City, they are not recognized as revenue at year end because statutory provisions prohibit their use until the year for which they were raised and budgeted. Instead, they are offset by deferred revenue accounts.

The City reports the following major governmental funds:

The general fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. This fund accounts for the general operating transactions of the City including public safety, public works, parks, recreation, and administration.

The capital improvement fund was established to provide a financing mechanism for the repair, restoration and rehabilitation of existing public facilities.

The debt service fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The land bank fund accounts for proceeds received from the sale of land bank properties.

The City reports the following major proprietary funds:

The water/sewer fund accounts for the operation and maintenance activities of the City's water distribution and wastewater collection and treatment systems.

The stormwater fund accounts for the operation and maintenance activities of the City's stormwater collection and treatment systems.

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**1. Summary of Significant Accounting Policies (Continued)**

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water/sewer function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water/sewer and stormwater funds are charges to customers for sales and services. Operating expenses for the water/sewer and stormwater funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

**Pooled Cash and Investments**

Cash and investment of the individual funds are combined to form a pool that is managed by the Director of Finance. Each fund's equity in the pool is included in "deposits and investments" in the financial statements. These pooled deposits and investments consist of operating accounts and investments in the State of Kansas Municipal Investment Pool (MIP), which is overseen by the State of Kansas. The fair value of the City's position in the MIP is the same as the pool value of the shares. Investment earnings, including interest income, are allocated to the funds required to accumulate interest; other investment earnings are allocated based on percentage of cash balance at year-end. If a fund is not required to account for its own earnings by law or regulation, the earnings are allocated to the General Fund.

**Cash Flows Statement**

For purposes of the cash flows statement, the City considers deposits and highly liquid investments with an original maturity of three months or less to be cash equivalents.

**Receivables and Payables**

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**1. Summary of Significant Accounting Policies (Continued)**

**Receivables and Payables (Continued)**

All trade accounts receivable are shown net of an allowance for uncollectibles. Management records a trade accounts receivable allowance based on percentages of collection estimated from the aging of the accounts receivable.

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

**Property Taxes**

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are levied on November 1 of each year, due and payable November 30, delinquent after December 20, and the following September become a lien on the property. The County Treasurer is the tax collection agent for all taxing entities within Geary County.

Property owners have the option of paying one half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the next year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1 of the next year. Consequently, for revenue recognition purposes, taxes levied during the current year are not available until the ensuing year. At November 1, such taxes are due and are recorded as taxes receivable, net of anticipated delinquencies, with a corresponding amount recorded as deferred revenue on the balance sheet of the appropriate funds. This amount is also reported as unearned revenue on the Statement of Net Position.

Kansas statutes require projects financed in part by special assessments to be paid in installments must be financed through the issuance of general obligation bonds or temporary notes which are secured by the full faith and credit of the City. Special assessments paid prior to the issuance of general obligation bonds are recorded as revenue in the appropriate capital project. Special assessments received after the issuance of general obligation bonds are recorded as revenue in the Debt Service Fund. Further, Kansas statutes require levying additional general and ad valorem property taxes in the City's Debt Service Fund to finance delinquent special assessments receivable. Accordingly, special assessments receivable are accounted for within the City's Debt Service Fund. Special assessments are levied over a 10-year period, and annual installments are due and payable with annual ad valorem property taxes. The City may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears.

**Capital Assets**

Capital assets, which include property, plant, equipment, infrastructure (e.g., roads, bridges, sidewalks and similar items) and construction in progress are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with an initial individual cost of more than \$100 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.



CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**1. Summary of Significant Accounting Policies (Continued)**

**Capital Assets (Continued)**

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets of the primary government are depreciated using the straight-line method over the following estimated useful lives,

Buildings and systems	40 - 50 years
Improvements	20 - 40 years
Machinery and equipment	5 - 10 years
Infrastructure	40 - 75 years

**Compensated Absences**

Under the terms of the City's personnel policy, City employees are granted vacation and sick leave in varying amounts. Employees are allowed to accumulate vacation leave not to exceed 240 hours. Fire department employees may accumulate up to 480 hours. The policy prohibits payment for vacation in lieu of time off. Upon termination or retirement, vacation is paid to employees up to the maximum accumulations noted above.

All regular full-time employees employed by the City on or before December 31, 1994 who have an accumulation of more than 1,040 sick leave hours, or more than 1,452 sick leave hours for Fire department shift captains, may accumulate up to the accrued balance of the sick leave hours as of December 31, 1994 which then will become their accumulated maximum. All regular full-time employees employed by the City after December 31, 1994 may accumulate up to 1,040 sick leave hours, or 1,452 sick leave hours for Fire department shift captains. Upon retirement from the City, employees are paid one quarter of his/her accumulated sick leave. To be eligible for the sick leave payout, the retiring employee must be eligible to receive retirement benefits for service with the City through the Kansas Public Employees Retirement System (KPERS) or Kansas Police and Firemen's Retirement System (KP&F).

All vacation pay is accrued when incurred and the varying amounts of accumulated sick leave are accrued upon employees becoming KPERS or KP&F retirement eligible in the government-wide and proprietary financial statements. In the governmental fund financial statements, a liability is accrued when it has matured, for example, as a result of employee resignations and retirements.

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**1. Summary of Significant Accounting Policies (Continued)**

**Long-Term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports changes in the net pension liability proportion, differences between expected and actual experience and pension contributions subsequent to the measurement date as deferred outflows of resources in the governmental activities.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government funds report unavailable revenues from two sources: property taxes and special assessments. The government-wide statements of net position report the unavailable revenue for property taxes, differences between expected and actual experience, net differences between projected and actual earnings on plan investments, changes of assumptions and changes in proportion.

**Fund Balance**

In the fund financial statements, governmental funds report fund balance in the following classifications: nonspendable, restricted, committed, assigned and unassigned. Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Restricted fund balance indicates that constraints have been placed on the use of resources either by being externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Committed fund balances include amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the city commission. Assigned fund balances include amounts that are constrained by the City management's intent to be used for specific purposes, but are neither restricted nor committed. Unassigned fund balance represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available restricted amounts are considered to be spent first. When an expenditure is incurred for purposes for which committed, assigned, or unassigned fund balance is available, the following is the order in which resources will be expended: committed, assigned and unassigned.

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**1. Summary of Significant Accounting Policies (Continued)**

**Fund Balance (Continued)**

The following is the detail for fund balance classifications in the financial statements:

	Major Governmental Funds				Other	Total
	General	Capital Improvement	Debt Service	Land Bank	Governmental Funds	Governmental Funds
Fund Balances:						
Restricted for:						
Economic development	\$ -	\$ -	\$ -	\$ -	\$ 1,410,864	\$ 1,410,864
Public works	-	-	-	-	1,171,753	1,171,753
Public safety	-	-	-	-	2,359,296	2,359,296
Debt payments	-	-	3,445,401	-	[202]	3,445,199
Committed for:						
Employee benefits	-	-	-	-	82,608	82,608
Capital improvements	-	-	-	101,182	-	101,182
Culture and recreation	-	-	-	-	683	683
Unassigned:	<u>5,728,814</u>	<u>[46,123]</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,682,691</u>
Total Fund Balances	<u>\$ 5,728,814</u>	<u>\$ [46,123]</u>	<u>\$ 3,445,401</u>	<u>\$ 101,182</u>	<u>\$ 5,025,002</u>	<u>\$ 14,254,276</u>

**Concentrations of Credit Risk**

Loans are extended and secured with a lien on the property and a personal guaranty to local industries under the revolving loan program. Unsecured credit is extended to customers for water and sewer fees and charges for services. Intergovernmental receivables include unsecured amounts due from federal, state and county agencies for various grant programs. Credit is extended to citizens for special assessments levied by the City for capital improvements. These assessments are secured by liens on the related properties.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

CITY OF JUNCTION CITY, KANSAS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

**2. Stewardship, Compliance and Accountability**

**Budgetary Information**

Applicable Kansas statutes require that budgets be legally adopted for all funds unless exempted by a specific statute. Legal operating budgets are required for the General, Special Highway, Capital Improvement, Economic Development, Library, Fire Equipment, Employee Benefits, Drug & Alcohol, Law Enforcement Trust, and the Debt Service Funds. Budgets are not required for the Law Enforcement Training, Grants, Sundown Salute, Rural Housing District, CDBG Revolving Loans, Federal Equitable Sharing, Water and Sewer, Stormwater, and Sanitation Funds. All budgets are prepared utilizing the modified accrual basis and of accounting.

The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget.

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5<sup>th</sup>.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

Kansas statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The 2015 budget was not amended.

Under Kansas statutes management cannot amend the total budget of a fund without approval of the governing body; however, the statutes permit transferring budgeted amounts between line items within an individual fund or department. Therefore, the legal level of control is at the fund level for all legally adopted budgets. City Commission approval is not needed for category changes or budget transfers within an approved budget. Major category means total personnel services, total contractual services, total materials and supplies, total other charges, or total capital outlay.

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**3. Restatement of Equity**

In 2015, it was determined that an adjustment to beginning revolving loans receivable and employee benefits cash was required. The effects of the adjustments are as follows:

	Employee <u>Benefits</u>	CDBG Revolving <u>Loans</u>
Fund balance - December 31, 2015	\$ 106,518	\$ 727,748
Prior Period Adjustment	<u>6,545</u>	<u>5,426</u>
Fund balance - December 31, 2015, restated	<u>\$ 113,063</u>	<u>\$ 733,174</u>

On January 1, 2015, the City changed its method of accounting to adopt Government Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions. The effects of the adoption and the adjustments listed in the above table are as follows:

	Governmental <u>Activities</u>	Business-type <u>Activities</u>
Net position - December 31, 2015	\$ 15,906,688	\$ 58,036,421
Prior period adjustment	<u>[10,441,213]</u>	<u>[1,068,044]</u>
Net position - December 31, 2015, restated	<u>\$ 5,465,475</u>	<u>\$ 56,968,377</u>

**4. Deposits and Investments**

As of December 31, 2015, the City had the following investments:

Investment Type	Maturities	Fair Value	Rating U.S.
State of Kansas Municipal Investment Pool	< 1 year	\$ 2,076,754	S&P AAAf/S1+
Agency Securities	Various	3,930,508	Various
Municipal Bonds	Various	<u>3,043,575</u>	Various
Total Fair Value		<u>\$ 9,050,837</u>	

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices. The rating of the City's investments is noted above.

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**4. Deposits and Investments (Continued)**

*Concentration of credit risk.* Kansas statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City's allocation of investments as of December 31, 2015, is as follows:

Investment Type	Percentage of Investments
State of Kansas Municipal Investment Pool	23%
Agency Securities	43%
Municipal Bonds	34%

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. Kansas statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2015.

At December 31, 2015, The City's carrying amount of deposits were \$11,900,445 and the bank balance was \$12,174,593. The bank balance was held by two banks, resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and the balance of \$11,674,593 was covered by the pledging financial institution's agent in the City's name.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Kansas statutes require investments to be adequately secured.

At December 31, 2015, the City had invested \$2,076,754 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgaged-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**5. Capital Assets**

Capital asset activity for the year ended December 31, 2015 was as follows:

	December 31, 2014		Restated December 31, 2014				December 31, 2015
	<u>Balance</u>	<u>Restatement</u>	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>		<u>Balance</u>
Governmental activities:							
Capital assets not being depreciated:							
Land	\$ 13,900,622	\$ -	\$ 13,900,622	\$ 8,939,110	\$ 22,170	\$	22,817,562
Construction in progress	<u>353,505</u>	<u>-</u>	<u>353,505</u>	<u>1,105,047</u>	<u>10,699</u>		<u>1,447,853</u>
Total capital assets not being depreciated	<u>14,254,127</u>	<u>-</u>	<u>14,254,127</u>	<u>10,044,157</u>	<u>32,869</u>		<u>24,265,415</u>
Capital assets being depreciated:							
Buildings and improvements	20,457,381	-	20,457,381	-	49,037		20,408,344
Machinery and equipment	96,520,838	-	96,520,838	10,699	-		96,531,537
Infrastructure	<u>12,389,574</u>	<u>-</u>	<u>12,389,574</u>	<u>1,106,118</u>	<u>355,847</u>		<u>13,139,845</u>
Total capital assets being depreciated	<u>129,367,793</u>	<u>-</u>	<u>129,367,793</u>	<u>1,116,817</u>	<u>404,884</u>		<u>130,079,726</u>
Less accumulated depreciation for:							
Buildings and improvements	10,059,899	-	10,059,899	416,120	7,846		10,468,173
Machinery and equipment	8,786,178	-	8,786,178	545,509	355,847		8,975,840
Infrastructure	<u>42,142,955</u>	<u>-</u>	<u>42,142,955</u>	<u>2,689,330</u>	<u>-</u>		<u>44,832,285</u>
Total accumulated depreciation	<u>60,989,032</u>	<u>-</u>	<u>60,989,032</u>	<u>3,650,959</u>	<u>363,693</u>		<u>64,276,298</u>
Total capital assets being depreciated, net	<u>68,378,761</u>	<u>-</u>	<u>68,378,761</u>	<u>[2,534,142]</u>	<u>41,191</u>		<u>65,803,428</u>
Governmental activities capital assets, net	<u>\$ 82,632,888</u>	<u>\$ -</u>	<u>\$ 82,632,888</u>	<u>\$ 7,510,015</u>	<u>\$ 74,060</u>	<u>\$</u>	<u>90,068,843</u>

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**5. Capital Assets (Continued)**

	December 31, 2014		Restated December 31, 2014			December 31, 2015
	<u>Balance</u>	<u>Restatement</u>	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>
Business-type activities:						
Capital assets not being depreciated:						
Land	\$ 442,563	\$ -	\$ 442,563	\$ -	\$ -	\$ 442,563
Construction in progress	<u>931,053</u>	<u>-</u>	<u>931,053</u>	<u>1,238,743</u>	<u>590,161</u>	<u>1,579,635</u>
Total capital assets not being depreciated	<u>1,373,616</u>	<u>-</u>	<u>1,373,616</u>	<u>1,238,743</u>	<u>590,161</u>	<u>2,022,198</u>
Capital assets being depreciated:						
Buildings and improvements	25,219,140	-	25,219,140	-	-	25,219,140
Machinery and equipment	9,818,525	-	9,818,525	367,234	-	10,185,759
Infrastructure	<u>75,332,656</u>	<u>-</u>	<u>75,332,656</u>	<u>1,144,445</u>	<u>-</u>	<u>76,477,101</u>
Total capital assets being depreciated	<u>110,370,321</u>	<u>-</u>	<u>110,370,321</u>	<u>1,511,679</u>	<u>-</u>	<u>111,882,000</u>
Less accumulated depreciation for:						
Buildings and improvements	8,687,208	-	8,687,208	416,458	-	9,103,666
Machinery and equipment	7,427,909	-	7,427,909	298,009	-	7,725,918
Infrastructure	<u>31,160,076</u>	<u>-</u>	<u>31,160,076</u>	<u>1,284,969</u>	<u>-</u>	<u>32,445,045</u>
Total accumulated depreciation	<u>47,275,193</u>	<u>-</u>	<u>47,275,193</u>	<u>1,999,436</u>	<u>-</u>	<u>49,274,629</u>
Total capital assets being depreciated, net	<u>63,095,128</u>	<u>-</u>	<u>63,095,128</u>	<u>[487,757]</u>	<u>-</u>	<u>62,607,371</u>
Business-type activities capital assets, net	<u>\$ 64,468,744</u>	<u>\$ -</u>	<u>\$ 64,468,744</u>	<u>\$ 750,986</u>	<u>\$ 590,161</u>	<u>\$ 64,629,569</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 431,476
Public safety	310,727
Public works	2,831,728
Parks and recreation	<u>77,028</u>
Total depreciation expense - governmental activities	<u>\$ 3,650,959</u>
Business-type activities:	
Water and Sewer	\$ 1,615,218
Stormwater	239,673
Nonmajor	<u>144,545</u>
Total depreciation expense - business type activities	<u>\$ 1,999,436</u>



CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**6. Defined Benefit Pension Plan**

*Description of Pension Plan.* The City participates in a cost-sharing multiple-employer pension plan (Pension Plan), as defined in Governmental Accounting Standards Board's Statement No. 67, *Financial Reporting for Pension Plans*. The Pension Plan is administered by the Kansas Public Employees Retirement System (KPERS), a body corporate and an instrumentality of the State of Kansas. KPERS provides benefit provisions to the following state-wide pension groups under on plan, as provided by K.S.A. 74, article 49:

- Public employees, which includes:
  - State/School employees
  - Local employees
  - Police and Firemen
  - Judges

Substantially all public employees in Kansas are covered by the Pension Plan. Participation by local political subdivisions is optional, but irrevocable once elected.

Those employees participating in the Pension Plan for the City are included in the Local employees group and the Police and Firemen group.

KPERS issues a stand-alone comprehensive annual financial report, which is available on the KPERS website at [www.kpers.org](http://www.kpers.org).

*Benefits.* Benefits are established by statute and may only be changed by the State Legislature. Members (except Police and Firemen) with ten or more years of credited service, may retire as early as age 55 (Police and Firemen may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever a member's combined age and years of service equal 85. Police and Firemen normal retirement ages are age 60 with 15 years of credited service, age 55 with 20 years, age 50 with 25 years, or any age with 36 years of service.

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, members may withdraw their contributions from their individual accounts, including interest. Members who withdraw their accumulated contributions lose all rights and privileges of membership. For all pension coverage groups, the accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

Members choose one of seven payment options for their monthly retirement benefits. At retirement, a member may receive a lump-sum payment of up to 50% of the actuarial present value of the member's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump sum. Benefit increases, including ad hoc post-retirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

The 2012 Legislature made changes affecting new hires, current members and employers. A new KPERS 3 cash balance retirement plan for new hires starting January 1, 2015, was created. Normal retirement age for KPERS 3 is 65 with five years of service or 60 with 30 years of service. Early retirement is available at age 55 with ten years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

CITY OF JUNCTION CITY, KANSAS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

**6. Defined Benefit Pension Plan (Continued)**

For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

*Contributions.* Member contributions are established by state law, and are paid by the employee according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates are determined based on the results of an annual actuarial valuation. The contributions and assets of all groups are deposited in the Kansas Public Employees Retirement Fund established by K.S.A. 74-4921. All of the retirement systems are funded on an actuarial reserve basis.

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 1.0% of total payroll for the fiscal year ended June 30, 2015.

The actuarially determined employer contribution rates (not including the 0.85% contribution rate for the Death and Disability Program) and the statutory contribution rate are as follows:

	Actuarial Employer Rate	Statutory Employer Capped Rate
Local employees	9.48%	9.48%
Police and Firemen	21.36%	21.36%

Member contribution rates as a percentage of eligible compensation for the fiscal year 2015 are 5.00% or 6.00% for Local employees and 7.15% for Police and Firemen.

*Employer Allocations.* Although KPERS administers one cost-sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense are determined separately for each of the following groups of the plan:

- State/School employees
- Local employees
- Police and Firemen
- Judges

To facilitate the separate (sub) actuarial valuations, KPERS maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and nonemployer allocations are applied to amounts presented in the schedules of pension amounts by employer and nonemployer.

The allocation percentages for the City's share of the collective pension amounts as of December 31, 2015, are based on the ratio of its contributions to the total of the employer and nonemployer contributions of the group for the fiscal years ended December 31, 2015.

The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2015, the City's proportion for the Local employees group was 0.217%, which was an increase of .006% from its proportion measured at June 30, 2014. At June 30, 2015, the City's proportion for the Police and Firemen group was 1.233%, which was an increase of .074% from its proportion measured at June 30, 2014.

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**6. Defined Benefit Pension Plan (Continued)**

At December 31, 2015 and 2014, the City reported a liability of \$11,805,513 and \$10,200,868, respectively, for its total proportionate share of the net pension liability for Local employees and Police and Firemen groups.

*Actuarial Assumptions.* The total pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015, using the following actuarial assumptions:

<u>Assumptions</u>	<u>Rate</u>
Price inflation	3.00%
Wage inflation	4.00%
Salary increases, including wage increases	4% to 16.00%, including inflation
Long-term rate of return, net of investment expense, and including price inflation	8.00%

Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table for Males and Females, with adjustments to better match actual experience. Separate tables apply for males and females as well as each group (State, School, Local, KP&F and Judges).

The actuarial assumptions used in the December 31, 2014 valuation were based on the results of an actuarial experience study conducted for three years ending December 31, 2012.

The long-term expected rate of return of pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2015 are summarized in the following table:

<u>Asset</u>	<u>Long-Term Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	47.00%	6.30%
Fixed Income	13.00%	0.80%
Yield driven	8.00%	4.20%
Real Return	11.00%	1.70%
Real estate	11.00%	5.40%
Alternatives	8.00%	9.40%
Short-term investments	<u>2.00%</u>	-0.50%
	<u>100.00%</u>	

*Discount Rate.* The discount rate used to measure the total pension liability was 8.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the contractually required rate. The State, School and Local employers do not necessarily contribute the full actuarial determined rate. Based on legislation passed in 1993, the employer contribution rates certified by the System's Board of Trustees for these groups may not increase by more than the statutory cap. The expected KPERS employer statutory contribution was modeled for future years, assuming all actuarial assumptions are met in future years. Employers contribute the full actuarial determined rate for Police & Firemen, and Judges. Future employer contribution rates were also modeled for Police & Firemen and Judges, assuming all actuarial assumptions are met in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**6. Defined Benefit Pension Plan (Continued)**

*Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate.* The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 8.00%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (7.00%) or 1-percentage point higher (9.00%) than the current rate:

	<u>1% Decrease (7.00%)</u>	<u>Discount Rate (8.00%)</u>	<u>1% Increase (9.00%)</u>
Local	\$ 4,050,724	\$ 2,853,521	\$ 1,838,527
Police & Firemen	12,999,857	8,951,992	5,532,929
Total	<u>\$ 17,050,581</u>	<u>\$ 11,805,513</u>	<u>\$ 7,371,456</u>

*Pension Expense.* For the year ended December 31, 2015, the City recognized Local pension expense of \$189,482 and Police and Firemen pension expense of \$949,383, which includes the changes in the collective net pension liability, projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* At December 31, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions for Local and Police and Firemen groups from the following sources:

<u>Local</u>	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Differences between actual and expected experience	\$ -	\$ 80,777
Net differences between projected and actual earnings on investments	-	111,078
Changes in assumptions	-	39,881
Changes in proportion	76,557	57,164
Total	<u>\$ 76,557</u>	<u>\$ 288,900</u>

<u>Police &amp; Firemen</u>	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Differences between actual and expected experience	\$ 81,692	\$ 149,847
Net differences between projected and actual earnings on investments	-	284,290
Changes in assumptions	-	89,518
Changes in proportion	615,725	-
Total	<u>\$ 697,417</u>	<u>\$ 523,655</u>

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**6. Defined Benefit Pension Plan (Continued)**

\$776,535 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Local		Police & Firemen		
	Deferred		Deferred		
Year ended	[Inflows]	Outflows	[Inflows]	Outflows	
<u>December 31,</u>	<u>Amount</u>		<u>Amount</u>		<u>Total</u>
2016	\$	[85,043]	\$	[73,161]	\$ [158,204]
2017		[85,043]		[73,161]	[158,204]
2018		[85,043]		[73,161]	[158,204]
2019		40,340		356,100	396,440
2020		2,446		37,145	39,591
Total	\$	[212,343]	\$	173,762	\$ [38,581]

**7. Other Postemployment Healthcare Benefits**

*Description.* The City offers postemployment health insurance to retired employees. The benefits are provided through a single employer defined benefit postemployment healthcare plan administered by the City. Kansas statutes provide that postemployment healthcare benefits be extended to retired employees who have met age and/or service eligibility requirements until the individuals become eligible for Medicare coverage at age 65. The medical insurance benefit provides the same coverage for retirees and their dependents as for active employees and their dependents. The benefit is available for selection at retirement and is extended to early retirees with at least ten years of service and their dependents until the individuals become eligible for Medicare at 65. The plan does not issue a stand-alone financial report.

*Funding Policy.* The City provides health insurance benefits to retirees and their dependents in accordance with Kansas law (K.S.A. 12-5040). Kansas statutes, which may be amended by the state legislature, establish that participating retirees may be required to contribute to the employee group health benefits plan, including administrative costs at an amount not to exceed 125 percent of the premium cost for other similarly situated employees. The City requires participating retirees to contribute 100 percent of the composite premium cost of active employees to maintain coverage.

The City appropriates funds annually for the costs associated with this retirement benefit and provides funding for the expenditures on a pay-as-you-go basis through the General Fund. In 2015, the City contributed \$22,216 to the plan.

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**7. Other Postemployment Healthcare Benefits (Continued)**

*Annual OPEB Cost and Net OPEB Obligation.* The City's annual OPEB (other post employment benefit) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period of not to exceed thirty years. The following table presents the components of the City's annual OPEB cost for the year, the amount contributed to the plan, and changes in the City's net OPEB obligation.

Annual required contribution	\$ 33,503
Interest on Net OPEB Obligation	4,014
Adjustment to Annual Required Contribution	<u>[8,961]</u>
Annual OPEB cost (expense)	28,556
Benefit payments	<u>22,216</u>
Change in net OPEB obligation	6,339
Net OPEB obligation - beginning of year	<u>200,702</u>
Net OPEB obligation - end of year	<u><u>\$ 207,041</u></u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation are as follows for the two preceding years:

Fiscal Year <u>Ended</u>	Annual OPEB Cost <u>Cost</u>	Annual OPEB Cost <u>Contributed</u>	Net OPEB <u>Obligation</u>	Percentage of Annual OPEB Cost <u>Contributed</u>
December 31, 2013	\$ 60,152	\$ 13,800	\$ 200,702	22.94%
December 31, 2014	-	-	200,702	0.00%
December 31, 2015	28,556	22,216	207,041	77.80%

*Funded Status and Funding Progress.* As of January 1, 2015, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$366,284. The City's policy is to fund the benefits on a pay-as-you-go basis, resulting in an unfunded actuarial accrued liability (UAAL) of \$366,284. The covered payroll (annual payroll of active employees covered by the plan) was \$8,943,209 and the ratio of the UAAL to the covered payroll was 4.1% percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. The valuation includes, for example, assumptions about future employment, mortality and the healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with the past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, will present in time, multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing relative to the actuarial accrued liabilities for benefits.

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**7. Other Postemployment Healthcare Benefits (Continued)**

*Actuarial Methods and Assumptions.* Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2015 actuarial valuation, the projected unit credit actuarial cost method was applied. The actuarial assumptions included a 2.0 percent discount rate, which reflects the expected returns of asset classes stipulated in the investment policy underlying idle funds and recent return experience with cash flows that match the expected benefit payments to the City's current and future retirees. The valuation assumed annual healthcare cost trend rates of six to ten percent. The UAAL is being amortized using the level dollar of projected payroll method over a period of 30 years with the remaining amortization period of 29 years. The amortization period used is closed.

**8. Risk Management**

The City is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

**9. Commitments and Contingencies**

**Litigation**

There are a number of claims and/or lawsuits to which the City is a party as a result of the ordinary course of City activities. The City management and legal counsel anticipate that the potential claims against the City not covered by insurance; if any, resulting from such matters would not materially affect the financial position of the City.

**Industrial Revenue Bonds**

The City has issued industrial revenue bonds to finance the purchase of land and construction of facilities leased to local businesses. The lease agreements provide for rentals sufficient to service the related bonds. The debt service on these issues is paid solely from lease agreements; these issues do not constitute a debt of the City. The lessees have the option of purchasing the leased properties at any time during the lease periods for amounts sufficient to retire the related outstanding bonds. At the end of the lease periods, which conform to bond maturity schedules, the lessees may either purchase the property for a nominal amount or renew the leases annually at nominal amounts. As of December 31, 2015, industrial revenue bonds of \$21,931,435 are outstanding.

The City has issued several series of industrial revenue bonds (IRB's) for economic development projects within the City for which the Spirit of '76, Inc. a Kansas not-for-profit 501(c)(41) corporation, is the tenant under separate financing leases that provide for basic rental payments in amounts sufficient to pay debt service on the IRB's. For each of the projects, the Spirit of '76 has entered into a sublease agreement with an entity that occupies and operates the project. The entities occupying and operating the projects are Capgemini, Inc. and the Junction City Opera House. The City has guaranteed IRB's in the form of grant payments with outstanding balances as of December 31, 2015 of \$3,376,951.

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**9. Commitments and Contingencies (Continued)**

**Industrial Revenue Bonds (Continued)**

In relation to these IRB's the City and the Spirit of '76 have entered into economic development grant agreements whereby the City agrees to provide Spirit with an economic development grant in an amount necessary for the Spirit of '76 to make the basic rental payments required by the leases. Pursuant to its home rule powers, the City has adopted an ordinance authorizing the issuance of general obligation bonds in amounts necessary to fulfill the City's obligations under each of the grant agreements, thus making the City's obligations to the Spirit of '76 pursuant to the grant agreements binding obligations not subject to appropriation. The City does not intend to issue such general obligation bonds, but to make the payments on the dates necessary for the Spirit of '76 to make the basic rent payments.

**10. Long-Term Debt**

Changes in long-term debt outstanding are as follows:

Governmental Activities

	Balance			Amounts	
	January 1, 2015	Additions	Reductions	Balance December 31, 2015	Due Within One Year
General obligation bonds	\$ 55,075,819	\$ 3,815,000	\$ 6,779,792	\$ 52,111,027	\$ 3,130,611
Less: unamortized bond discount	[434,084]	-	[26,046]	[408,038]	[26,045]
Plus: unamortized bond premium	325,861	57,850	31,404	352,307	31,403
Special assessment debt					
with government commitment	53,050,057	-	2,658,297	50,391,760	2,729,331
KDOT Loans Payable	11,877,072	-	941,789	10,935,283	978,503
Certificates of Participation	2,570,000	1,795,000	2,570,000	1,795,000	250,000
Capital leases payable	1,808,113	223,636	496,905	1,534,844	516,363
Notes payable	431,277	-	92,092	339,185	94,174
Compensated absences	1,285,137	1,383,711	1,285,137	1,383,711	1,383,711
Net other postemployment benefit obligation	200,702	28,555	22,216	207,041	-
	<u>\$ 126,189,954</u>	<u>\$ 7,303,752</u>	<u>\$ 14,851,586</u>	<u>\$ 118,642,120</u>	<u>\$ 9,088,051</u>

Business-Type Activities

	Balance			Amounts	
	January 1, 2015	Additions	Reductions	Balance December 31, 2015	Due Within One Year
General obligation bonds	\$ 7,775,000	\$ -	\$ 1,065,000	\$ 6,710,000	\$ 1,095,000
Plus: unamortized bond premium	51,597	-	12,989	38,608	12,989
Revolving loans payable	5,832,674	-	499,151	5,333,523	514,917
Capital leases payable	628,566	203,679	200,105	632,140	244,237
Compensated absences	56,931	58,836	56,931	58,836	58,836
	<u>\$ 14,344,768</u>	<u>\$ 262,515</u>	<u>\$ 1,834,176</u>	<u>\$ 12,773,107</u>	<u>\$ 1,925,979</u>



CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**10. Long-Term Debt (Continued)**

**General Obligation Bonds**

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities.

General obligation bonds payable at December 31, 2015 are comprised of the following issues:

	<u>Interest Rates</u>	<u>Original Issue</u>	<u>Final Maturity Date</u>	<u>Outstanding December 31, 2015</u>
General Obligation Bonds:				
Governmental activities:				
Series 2007-DP	4.00% to 5.00%	9,039,606	9/1/2027	\$ 6,536,271
Series 2008-DQ	4.00% to 4.50%	1,320,000	9/1/2028	1,100,000
Series 2008-DR	5.75% to 6.00%	10,265,000	9/1/2028	8,090,000
Series 2008-DS	4.125%	382,000	9/15/2028	281,649
Series 2008-DT	5.25%	1,995,000	9/1/2024	1,376,138
Series 2009-DU	3.00% to 5.00%	4,222,060	9/1/2014	3,318,652
Series 2010-DW	2.00% to 4.50%	32,681,738	9/1/2031	12,763,463
Series 2010-DX	2.40% to 6.20%	5,690,000	9/1/2031	4,004,854
Series 2011A	4.50% to 5.00%	4,017,074	9/1/2034	3,835,000
Series 2011C	5.00% to 5.75%	410,000	9/1/2026	410,000
Series 2013A	2.00% to 3.00%	8,247,988	9/1/2024	6,580,000
Series 2015A	2.25% to 3.00%	3,815,000	9/1/2025	3,815,000
				52,111,027
Business-type activities:				
Series 2007-DP	4.00% to 5.00%	4,205,000	9/1/2027	3,035,000
Series 2008-DQ	4.00% to 4.50%	1,950,000	9/1/2028	1,455,000
Series 2009-DV	3.00% to 4.00%	5,864,793	9/1/2017	1,395,000
Series 2011B	5.50%	847,465	9/1/2036	825,000
				6,710,000
				\$ 58,821,027

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**10. Long-Term Debt (Continued)**

**General Obligation Bonds**

The future annual requirements for general obligation bonds outstanding as of December 31, 2015 are as follows:

Year Ending December 31,	Governmental Activities	Business Type Activities	Total
2016	\$ 5,401,487	\$ 1,416,895	\$ 6,818,382
2017	5,621,764	1,146,608	6,768,372
2018	6,039,054	537,168	6,576,222
2019	5,696,336	537,847	6,234,183
2020	5,378,644	533,135	5,911,779
2021 - 2025	24,994,950	2,685,030	27,679,980
2026 - 2030	14,852,286	1,361,531	16,213,817
2031 - 2035	3,333,351	673,912	4,007,263
2036	-	396,222	396,221
Total Principal and Interest	71,317,872	9,288,348	80,606,219
Total Interest	19,262,576	2,539,740	21,802,316
Total Principal	<u>\$ 52,055,296</u>	<u>\$ 6,748,608</u>	<u>\$ 58,803,903</u>

The City issued series 2015A General Obligation Refunding Bonds in the amount of \$3,815,000 on September 10, 2015 to refund \$3,785,000 of the City's Series DO General Obligation Bonds. The transaction resulted in an economic gain of \$256,904 and a reduction of \$304,641 in future debt payments. The interest rate on the bonds is 2.25% to 3.00% and has a final maturity of September 1, 2025.

**Special Assessment Bonds**

The City's special assessment debt was issued to provide funds for the construction of infrastructure in new commercial and residential developments. These bonds will be repaid from amounts levied against the property owners benefitted by this construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time the debt service payment is due, the government must provide resources to cover the deficiency until other resources, for example, foreclosure proceeds, are received. Special assessment bonds at December 31, 2015 are comprised of the following issues:

	Interest Rates	Original Issue	Final Maturity Date	Outstanding December 31, 2015
Special Assessment Bonds:				
Governmental activities:				
Series 2007-DP	4.00% to 5.00%	\$ 15,185,394	9/1/2027	\$ 10,753,729
Series 2009-DU	3.00% to 5.00%	30,057,940	9/1/2029	23,626,348
Series 2010-DW	2.00% to 4.50%	17,984,037	9/1/2031	15,081,537
Series 2010-DX	2.40% to 6.20%	1,073,596	9/1/2031	930,146
				<u>\$ 50,391,760</u>

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**10. Long-Term Debt (Continued)**

**Special Assessment Bonds (Continued)**

Annual debt service requirements to maturity for special assessment bonds are as follows:

	Governmental Activities	
	<u>Principal</u>	<u>Interest</u>
2016	\$ 2,729,331	\$ 2,232,792
2017	2,826,411	2,137,196
2018	2,927,743	2,031,499
2019	3,050,956	1,913,371
2020	3,180,712	1,785,480
2021 - 2025	18,107,186	6,714,949
2026 - 2030	16,582,189	2,272,807
2031	987,233	44,181
	<u>\$ 50,391,760</u>	<u>\$ 19,132,275</u>

**Capital Leases**

The City has entered into lease agreements as lessee for financing the acquisition of equipment. These lease agreements qualify as capital leases and therefore have been recorded at the present value of their future minimum lease payments as of the inception date. The cost of capital assets financed through capital leases totaled \$5,703,766.

The City entered into a lease agreement to purchase an Ambulance and Sanitation Truck on July 21, 2015 for a total balance of \$427,315. The lease has an interest rate of 1.86% with a final maturity date of September 1, 2020.

The following is a schedule of future minimum lease payments for capital leases as of December 31, 2015:

	Governmental Activities		Business-type Activities	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2016	\$ 516,363	\$ 40,190	\$ 244,237	\$ 13,166
2017	416,487	24,703	156,158	6,714
2018	332,243	13,572	93,831	4,100
2019	223,256	4,177	95,569	2,362
2020	46,494	650	42,346	592
	<u>\$ 1,534,844</u>	<u>\$ 83,291</u>	<u>\$ 632,140</u>	<u>\$ 26,934</u>

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**10. Long-Term Debt (Continued)**

**Revolving Loans Payable**

During 2000, the City entered into a loan agreement with the Kansas Department of Health and Environment's Kansas Water Pollution Control Revolving Fund. The agreement enabled the City to borrow \$3,849,275 to finance improvements to the sewer system. The loan is being repaid over twenty-one years at an interest rate of 3.52%. Payments of \$164,331 were made in 2015, leaving a total outstanding balance of \$1,116,047 which is shown as a liability in the water/sewer fund.

During 2001, the City entered into a loan agreement with the Kansas Department of Health and Environment's Kansas Public Water Supply Loan Fund. The agreement enabled the City to borrow \$744,293 to finance improvements to the water system. The loan is being repaid over twenty-one years at an interest rate of 4.10%. Payments of \$38,478 were made in 2015, leaving a total outstanding balance of \$295,973 which is shown as a liability in the water/sewer fund.

During 2006, the City entered into a loan agreement with the Kansas Department of Health and Environment's Kansas Water Pollution Control Revolving Fund. The agreement enabled the City to borrow \$6,002,166 to finance improvements to the Southwest Wastewater Treatment Plant. Payments of \$286,279 were made in 2015, leaving a total outstanding balance of \$3,714,471 which is shown as a liability in the water/sewer fund.

In the 2009, the City entered into a loan agreement with the Kansas Department of Health and Environment's Kansas Public Water Supply Loan Fund. The agreement enabled the City to borrow \$406,516 to finance improvements to the water system. The loan is being repaid over twenty years at an interest rate of 3.47%. Payments of \$10,063 were made in 2015, leaving a total outstanding balance of \$207,032 which is shown as a liability in the water/sewer fund.

During 2015, the City entered into a loan agreement with the Kansas Department of Health and Environment's Kansas Water Pollution Control Revolving Fund. The agreement enabled the City to borrow \$11,094,000 to finance a wastewater treatment project. The loan is being repaid over twenty years at an interest rate of 2.27%. No draws have been made on the loan as of December 31, 2015.

During 2015, the City entered into a loan agreement with the Kansas Department of Health and Environment's Kansas Water Supply Loan Fund. The agreement enables the City to borrow \$13,235,000 to finance improvements to the water system. The loan has an interest rate of 2.22%. No draws have been made on the loan as of December 31, 2015.

During 2006, the City entered into a loan agreement with the Kansas Department of Transportation. The agreement enabled the City to borrow \$3,000,000 to finance significant street improvements. The loan is being repaid over ten years at an interest rate of 3.86%. Payments of \$297,433 were made in 2015, leaving a total outstanding balance of \$493,474. The loan is shown as a liability in the governmental activities column of the statement of net position.

During 2007, the City entered into a loan agreement with the Kansas Department of Transportation. The agreement enabled the City to borrow \$6,000,000 to finance significant street improvements. The loan bears interest at a rate of 3.92%. Payments of \$228,134 were made in 2015, leaving a total outstanding balance of \$3,542,556. The loan is shown as a liability in the governmental activities column of the statement of net position. The debt service requirements to the maturity date will not be determinable until the final draws have been made.

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**10. Long-Term Debt (Continued)**

**Revolving Loans Payable (Continued)**

During 2008, the City entered into a loan agreement with the Kansas Department of Transportation. The agreement enabled the City to borrow \$6,000,000 to finance significant street improvements. The loan bears interest at a rate of 3.76%. Payments of \$214,656 were made in 2015, leaving a total outstanding balance of \$3,288,482. The loan is shown as a liability in the governmental activities column of the statement of net position. The debt service requirements to the maturity date will not be determinable until the final draws have been made.

During 2008, the City entered into a loan agreement with the Kansas Department of Transportation. The agreement enabled the City to borrow \$4,071,463 to finance significant street improvements. The loan bears interest at a rate of 4.36%. Payments of \$158,773 were made in 2015, leaving a total outstanding balance of \$2,817,808. The loan is shown as a liability in the governmental activities column of the statement of net position.

In the 2009, the City entered into a loan agreement with the Kansas Department of Transportation. The agreement enables the City to borrow \$107,086 to finance street improvements. The loan bears interest at a rate of 3.76%. Payments of \$4,532 were made in 2015, leaving a total outstanding balance of \$83,636. The loan is shown as a liability in the governmental activities column of the statement of net position.

During 2010, the City entered into a loan agreement with the Kansas Department of Transportation. The agreement enabled the City to borrow \$478,845 to finance significant street improvements. The loan bears interest at a rate of 3.76%. Payments of \$20,246 were made in 2015, leaving a total outstanding balance of \$376,013. The loan is shown as a liability in the governmental activities column of the statement of net position.

During 2010, the City entered into a loan agreement with the Kansas Department of Transportation. The agreement enabled the City to borrow \$424,734 to finance significant street improvements. The loan bears interest at a rate of 3.65%. Payments of \$18,015 were made in 2015, leaving a total outstanding balance of \$333,314. The loan is shown as a liability in the governmental activities column of the statement of net position.

The estimated future annual debt service requirements for the amortizable loans payable are as follows:

Year Ending	Governmental		Business Type	
	Activities		Activities	
December 31,	Principal	Interest	Principal	Interest
2016	\$ 978,503	\$ 434,480	\$ 514,917	\$ 156,306
2017	880,699	395,774	531,195	140,064
2018	723,748	361,272	548,004	123,294
2019	752,456	332,565	565,362	105,976
2020	782,306	302,715	583,286	88,093
2021 - 2025	4,402,576	1,022,527	2,123,429	216,993
2026 - 2030	2,414,996	174,274	467,330	15,927
Total	<u>\$ 10,935,283</u>	<u>\$ 3,023,606</u>	<u>\$ 5,333,523</u>	<u>\$ 846,654</u>

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**10. Long-Term Debt (Continued)**

**Certificates of Participation**

The City issued series 2015 Certificates of Participation in the amount of \$1,795,000 on September 9, 2015 to refund series 2007 Certificates of Participation. The transactions resulted in an economic gain of \$226,975 and a reduction of \$203,980 in future debt payments. The interest rate on the certificates is 0.35% to 2.00% and has a final maturity of December 31, 2022.

Future maturities of the certificates of participation are as follows:

	Governmental Activities	
	<u>Principal</u>	<u>Interest</u>
2016	\$ 250,000	\$ 20,986
2017	250,000	20,588
2018	255,000	18,713
2019	255,000	16,163
2020	260,000	13,230
2021 - 2022	<u>525,000</u>	<u>14,890</u>
	<u>\$ 1,795,000</u>	<u>\$ 104,568</u>

**Spin City Note Payable**

The City took over operation of the Spin City skating rink in 2008. At that time, the City assumed an outstanding note payable. The loan was refinanced in 2014 in the amount of \$476,504. The loan bears interest at a rate of 2.24%. Principal payments of \$92,092 were made in 2015 leaving an outstanding balance of \$339,185. This balance is shown as a liability in the government wide governmental activities statement.

Future maturities of the note payable are as follows:

	Governmental Activities	
	<u>Principal</u>	<u>Interest</u>
2016	\$ 94,174	\$ 7,188
2017	96,347	5,016
2018	98,547	2,815
2019	<u>50,117</u>	<u>564</u>
	<u>\$ 339,185</u>	<u>\$ 15,584</u>

CITY OF JUNCTION CITY, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2015

**11. Special Assessments**

Kansas statutes require special benefit district projects financed in part by special assessments to be financed through the issuance of general obligation bonds that are secured by the full faith and credit of the City. Further, state statutes permit levying additional general ad valorem taxes in the City's debt service fund to finance delinquent special assessments receivable. Accordingly, special assessments receivable are accounted for within the City's debt service fund. Special assessments are levied over the repayment period of the bonds and the annual installments are due and payable with annual ad valorem taxes. At December 31, 2015, the special assessment taxes levied are a lien on the property and are recorded as a special assessment receivable in the debt service fund with a corresponding amount recorded as deferred revenue. Special assessments [net of allowance] receivable at December 31, 2015 was \$45,781,631.

**12. Interfund Transactions**

Interfund transfers for the year ended December 31, 2015, consisted of the following:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory Authority</u>
General	Capital Improvements	\$ 200,000	K.S.A. 12-1,118
Water and Sewer	General	970,000	K.S.A. 12-825d
Sanitation	General	85,000	K.S.A. 12-825d
Stormwater	Debt Service	450,000	K.S.A. 12-825d
Special Highway	Debt Service	400,000	Annual Budget
		<u>\$ 2,105,000</u>	

	<u>Due to Other Funds</u>	<u>Due from Other funds</u>
General Fund	\$ 20,000	\$ 67,607
Capital Improvement Fund	386,734	-
Olivia Farms Development Fund	-	270,000
Debt Service Fund	-	303,625
Other Governmental Funds	67,607	363,144
Water and Sewer Fund	<u>530,035</u>	<u>-</u>
	<u>\$ 1,004,376</u>	<u>\$ 1,004,376</u>

The City uses interfund transfers to share administrative costs between funds.

The due to/from is an interfund loan payable within one year.

CITY OF JUNCTION CITY, KANSAS  
REQUIRED SUPPLEMENTARY INFORMATION  
December 31, 2015

OTHER POST-EMPLOYMENT BENEFITS

Schedule of Funding Progress

Actuarial Valuation <u>Date</u>	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Unfunded AAL (b) - (a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as Percent of Payroll (b-a)/(c)
1/1/2009	\$ -	\$ 510,319	\$ 510,319	0.0%	\$ 8,374,290	6.09%
1/1/2015	-	366,284	366,284	0.0%	8,943,209	4.10%



CITY OF JUNCTION CITY, KANSAS  
REQUIRED SUPPLEMENTARY INFORMATION  
December 31, 2015

KPERS PENSION PLAN

Schedule of the City's Proportionate Share of the Net Pension Liability  
Last Ten Fiscal Years\*

	Local <u>12/31/15</u>	Police and Firemen <u>12/31/15</u>
City's proportion of the net pension liability	0.217%	1.233%
City's proportionate share of the net pension liability	\$ 2,853,521	\$ 8,951,992
City's covered-employee payroll	\$ 3,570,008	\$ 5,367,327
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	79.93%	166.79%
Plan fiduciary net position as a percentage of the total pension liability	71.98%	74.60%

\* - The amounts presented for each fiscal year were determined as of 12/31. Data became available with the inception of GASB 68 during fiscal year 2015, therefore 10 years of data is unavailable.

Schedule of the City's Contributions  
Last Ten Fiscal Years\*

	Local <u>12/31/15</u>	Police and Firemen <u>12/31/15</u>
Contractually required contribution	\$ 346,460	\$ 1,214,737
Contributions in relation to the contractually required contribution	<u>346,460</u>	<u>1,214,737</u>
Contribution deficiency [excess]	<u>\$ -</u>	<u>\$ -</u>
City's covered-employee payroll	\$ 3,654,639	\$ 5,686,971
Contributions as a percentage of covered employee payroll	9.48%	21.36%

\* - Data became available with the inception of GASB 68 during fiscal year 2015, therefore 10 years of data is unavailable.

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CITY OF JUNCTION CITY, KANSAS  
NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. The special revenue funds used by the City of Junction City, Kansas are:

Economic Development Fund – To account for the joint City/County department that promotes retail and industrial development within or near Junction City and Geary County.

Employee Benefits Fund - To account for all payroll-related benefit expenses including the City's costs of workers' compensation, social security, retirement, unemployment and health insurance.

Library Fund - To account for the levying of ad valorem property tax on behalf of the Dorothy Bramlage Library Board.

Special Highway Fund - To account for monies levied by the State of Kansas which produces revenues the City can use to defray, in whole or in part, the cost of constructing, altering, reconstructing, maintaining and repairing streets and highways.

Fire Equipment Fund - To account for revenues and expenses for the purchase of rolling stock equipment for the fire department.

Drug and Alcohol Fund - To account for the monies provided by as state liquor tax on private clubs which are to be expended for the purchase, establishment, maintenance or expansion of services or programs for alcoholism prevention and education. The City used this fund to support the D.A.R.E. program in the public school system.

Sundown Salute Fund - To account for the collection of donations used for the City's annual 4<sup>th</sup> of July community celebration.

CDBG Revolving Loans Fund – To account for revolving loans used to assist business owners with business upgrades in Junction City.

Grants Fund – To account for grant proceeds received from various funding sources.

Rural Housing District Fund – To account for the taxes received to pay the debt on the Bluffs Park.

Law Enforcement Trust Fund – To account for funds collected through drug forfeitures. The funds can only be used for additional technical equipment or expertise, matching funds for federal grants or to defray the costs of protracted or complex investigation for local police.

Law Enforcement Training Fund – To account for funds collected through tickets issued by the police department. The funds can only be used for training of law enforcement personnel.

Federal Equitable Sharing Fund – To account for forfeiture of assets received by the City in connection with criminal prosecutions under federal law.

CITY OF JUNCTION CITY, KANSAS  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2015

	<u>Economic Development</u>	<u>Employee Benefits</u>	<u>Library</u>
<b>ASSETS</b>			
Cash and investments	\$ 626,159	\$ 83,511	\$ -
Receivables			
Property tax	177,925	-	746,433
Accounts	34,000	-	-
Accrued interest	1,320	153	-
Due from other funds	-	-	-
Total assets	<u>\$ 839,404</u>	<u>\$ 83,664</u>	<u>\$ 746,433</u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 24	\$ 1,056	\$ -
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	<u>24</u>	<u>1,056</u>	<u>-</u>
 Deferred inflows of resources:			
Unavailable revenue - property taxes	<u>177,925</u>	<u>-</u>	<u>746,433</u>
Total deferred inflows of resources	<u>177,925</u>	<u>-</u>	<u>746,433</u>
 Fund balance:			
Restricted	661,455	-	-
Committed	-	82,608	-
Total fund balance [deficit]	<u>661,455</u>	<u>82,608</u>	<u>-</u>
 Total liabilities, deferred inflows of Resources and fund balances	<u>\$ 839,404</u>	<u>\$ 83,664</u>	<u>\$ 746,433</u>

## CITY OF JUNCTION CITY, KANSAS

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (Continued)  
December 31, 2015

	Special <u>Highway</u>	Fire <u>Equipment</u>	Drug and <u>Alcohol</u>	Sundown <u>Salute</u>
ASSETS				
Cash and investments	\$ 908,382	\$ 359,533	\$ 103,050	\$ 810
Receivables				
Property tax	-	355,728	-	-
Accounts	-	-	-	313
Accrued interest	1,909	766	219	-
Due from other funds	343,144	-	-	-
Total assets	<u>\$ 1,253,435</u>	<u>\$ 716,027</u>	<u>\$ 103,269</u>	<u>\$ 1,123</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 31,068	\$ -	\$ 2,330	\$ 440
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>31,068</u>	<u>-</u>	<u>2,330</u>	<u>440</u>
Deferred inflows of resources:				
Unavailable revenue - property taxes	-	355,728	-	-
Total deferred inflows of resources	<u>-</u>	<u>355,728</u>	<u>-</u>	<u>-</u>
Fund balance:				
Restricted	1,222,367	360,299	100,939	-
Committed	-	-	-	683
Total fund balance [deficit]	<u>1,222,367</u>	<u>360,299</u>	<u>100,939</u>	<u>683</u>
Total liabilities, deferred inflows of Resources and fund balances	<u>\$ 1,253,435</u>	<u>\$ 716,027</u>	<u>\$ 103,269</u>	<u>\$ 1,123</u>

<u>CDBG Revolving Loans</u>	<u>Grants</u>	<u>Rural Housing District</u>	<u>Law Enforcement Trust</u>	<u>Law Enforcement Training</u>	<u>Federal Equitable Sharing</u>	<u>Totals</u>
\$ 324,091	\$ -	\$ -	\$ 1,360,127	\$ 10,800	\$ 1,162,863	\$ 4,939,326
-	-	-	-	-	-	1,280,086
453,511	-	-	-	-	-	487,824
689	-	-	2,795	22	-	7,873
-	20,000	-	-	-	-	363,144
<u>\$ 778,291</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 1,362,922</u>	<u>\$ 10,822</u>	<u>\$ 1,162,863</u>	<u>\$ 7,078,253</u>

\$ 28,882	\$ 3,209	\$ -	\$ 10,543	\$ 450	\$ 582,836	\$ 660,838
-	67,405	202	-	-	-	67,607
-	-	-	44,720	-	-	44,720
<u>28,882</u>	<u>70,614</u>	<u>202</u>	<u>55,263</u>	<u>450</u>	<u>582,836</u>	<u>773,165</u>

-	-	-	-	-	-	1,280,086
-	-	-	-	-	-	1,280,086

749,409	[50,614]	[202]	1,307,659	10,372	580,027	4,941,711
-	-	-	-	-	-	83,291
<u>749,409</u>	<u>[50,614]</u>	<u>[202]</u>	<u>1,307,659</u>	<u>10,372</u>	<u>580,027</u>	<u>5,025,002</u>

<u>\$ 778,291</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 1,362,922</u>	<u>\$ 10,822</u>	<u>\$ 1,162,863</u>	<u>\$ 7,078,253</u>
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CITY OF JUNCTION CITY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
For the Year Ended December 31, 2015

	<u>Economic Development</u>	<u>Employee Benefits</u>	<u>Library</u>
Revenues			
Taxes	\$ 253,562	\$ 2,544	\$ 802,756
Intergovernmental	-	-	-
Use of money and property	517,954	120	-
Miscellaneous	-	130,146	-
Total revenues	<u>771,516</u>	<u>132,810</u>	<u>802,756</u>
Expenditures			
General government	-	163,265	802,863
Public safety	-	-	-
Public works	-	-	-
Recreation	-	-	-
Economic development	550,209	-	-
Debt service			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>550,209</u>	<u>163,265</u>	<u>802,863</u>
Excess [deficiency] of revenues over [under] expenditures	<u>221,307</u>	<u>[30,455]</u>	<u>[107]</u>
Other financing sources [uses]			
Transfer [out]	-	-	-
Total other financing sources [uses]	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>221,307</u>	<u>[30,455]</u>	<u>[107]</u>
Fund balances, beginning of the year	440,148	106,518	107
Prior period adjustment	-	6,545	-
Fund balances, beginning of the year, restated	<u>440,148</u>	<u>113,063</u>	<u>107</u>
Fund balance, end of year	<u>\$ 661,455</u>	<u>\$ 82,608</u>	<u>\$ -</u>

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CITY OF JUNCTION CITY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (Continued)  
For the Year Ended December 31, 2015

	Special Highway	Fire Equipment	Drug and Alcohol	Sundown Salute
Revenues				
Taxes	\$ -	\$ 312,178	\$ 62,689	\$ -
Intergovernmental	657,171	-	-	-
Use of money and property	1,804	-	234	-
Miscellaneous	-	29	-	5,519
Total revenues	<u>658,975</u>	<u>312,207</u>	<u>62,923</u>	<u>5,519</u>
Expenditures				
General government	-	-	-	-
Public safety	-	950,736	81,129	-
Public works	321,453	-	-	-
Recreation	-	-	-	5,356
Economic development	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>321,453</u>	<u>950,736</u>	<u>81,129</u>	<u>5,356</u>
Excess [deficiency] of revenues over [under] expenditures	<u>337,522</u>	<u>[638,529]</u>	<u>[18,206]</u>	<u>163</u>
Other financing sources [uses]				
Transfer [out]	<u>[400,000]</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources [uses]	<u>[400,000]</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>[62,478]</u>	<u>[638,529]</u>	<u>[18,206]</u>	<u>163</u>
Fund balances, beginning of the year	1,284,845	998,828	119,145	520
Prior period adjustment	-	-	-	-
Fund balances, beginning of the year, restated	<u>1,284,845</u>	<u>998,828</u>	<u>119,145</u>	<u>520</u>
Fund balance, end of year	<u>\$ 1,222,367</u>	<u>\$ 360,299</u>	<u>\$ 100,939</u>	<u>\$ 683</u>

<u>CDBG Revolving Loans</u>	<u>Grants</u>	<u>Rural Housing District</u>	<u>Law Enforcement Trust</u>	<u>Law Enforcement Training</u>	<u>Federal Equitable Sharing</u>	<u>Totals</u>
\$ -	\$ -	\$ 437,949	\$ -	\$ -	\$ -	\$ 1,871,678
-	247,623	-	-	-	582,836	1,487,630
950	-	200	3,404	36	191	524,893
15,285	-	-	561,810	15,989	-	728,778
<u>16,235</u>	<u>247,623</u>	<u>438,149</u>	<u>565,214</u>	<u>16,025</u>	<u>583,027</u>	<u>4,612,979</u>
-	-	-	-	-	-	966,128
-	43,438	-	576,453	12,067	3,000	1,666,823
-	51,633	-	-	-	-	373,086
-	37,605	-	-	-	-	42,961
-	-	-	-	-	-	550,209
-	-	380,000	-	-	-	380,000
-	-	58,373	-	-	-	58,373
<u>-</u>	<u>132,676</u>	<u>438,373</u>	<u>576,453</u>	<u>12,067</u>	<u>3,000</u>	<u>4,037,580</u>
<u>16,235</u>	<u>114,947</u>	<u>[224]</u>	<u>[11,239]</u>	<u>3,958</u>	<u>580,027</u>	<u>575,399</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>[400,000]</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>[400,000]</u>
<u>16,235</u>	<u>114,947</u>	<u>[224]</u>	<u>[11,239]</u>	<u>3,958</u>	<u>580,027</u>	<u>175,399</u>
727,748	[165,561]	22	1,318,898	6,414	-	4,837,632
5,426	-	-	-	-	-	11,971
<u>733,174</u>	<u>[165,561]</u>	<u>22</u>	<u>1,318,898</u>	<u>6,414</u>	<u>-</u>	<u>4,849,603</u>
<u>\$ 749,409</u>	<u>\$ [50,614]</u>	<u>\$ [202]</u>	<u>\$ 1,307,659</u>	<u>\$ 10,372</u>	<u>\$ 580,027</u>	<u>\$ 5,025,002</u>

CITY OF JUNCTION CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
ECONOMIC DEVELOPMENT FUND  
For the Year Ended December 31, 2015

		<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
	<u>Actual</u>	<u>Original</u>	<u>Final</u>	<u>[Negative]</u>
Revenues				
Taxes	\$ 253,562	\$ 255,916	\$ 255,916	\$ [2,354]
Use of money and property	517,368	-	-	517,368
Miscellaneous	-	498,000	498,000	[498,000]
Total revenues	<u>770,930</u>	<u>753,916</u>	<u>753,916</u>	<u>17,014</u>
Expenditures				
Contractual services	170,900	527,500	527,500	356,600
Commodities	503	458,953	458,953	458,450
Neighborhood revitalization	-	15,030	15,030	15,030
Bond principal	233,111	-	-	[233,111]
Bond interest	145,695	-	-	[145,695]
Total expenditures	<u>550,209</u>	<u>1,001,483</u>	<u>1,001,483</u>	<u>451,274</u>
Net change in fund balances	220,721	<u>\$ [247,567]</u>	<u>\$ [247,567]</u>	<u>\$ 468,288</u>
Budgetary basis				
Fund balance, beginning	<u>439,414</u>			
Budgetary basis				
Fund balance, ending	660,135			
GAAP adjustments:				
Accrued interest receivable	<u>1,320</u>			
Fund balance, ending	<u>\$ 661,455</u>			

CITY OF JUNCTION CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
EMPLOYEE BENEFITS FUND  
For the Year Ended December 31, 2015

		<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
	<u>Actual</u>	<u>Original</u>	<u>Final</u>	
Revenues				
Taxes	\$ 2,544	\$ -	\$ -	\$ 2,544
Use of money and property	157	-	-	157
Miscellaneous revenues	<u>143,075</u>	<u>125,000</u>	<u>125,000</u>	<u>18,075</u>
Total revenues	<u>145,776</u>	<u>125,000</u>	<u>125,000</u>	<u>20,776</u>
Expenditures				
Personnel services	8,000	155,000	155,000	147,000
Contractual services	<u>155,265</u>	<u>25,000</u>	<u>25,000</u>	<u>[130,265]</u>
Total expenditures	<u>163,265</u>	<u>180,000</u>	<u>180,000</u>	<u>16,735</u>
Net change in fund balances	[17,489]	<u>\$ [55,000]</u>	<u>\$ [55,000]</u>	<u>\$ 37,511</u>
Budgetary basis				
Fund balance, beginning	94,455			
Prior period adjustment	<u>6,545</u>			
Budgetary basis				
Fund balance, beginning, adjusted	<u>101,000</u>			
Budgetary basis				
Fund balance, ending	83,511			
GAAP adjustments:				
Accounts receivable	[1,056]			
Accrued interest receivable	<u>153</u>			
Fund balance, ending	<u>\$ 82,608</u>			

CITY OF JUNCTION CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET

LIBRARY FUND

For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
		<u>Original</u>	<u>Final</u>	
Revenues				
Taxes	\$ 802,756	\$ 802,913	\$ 802,913	\$ [157]
Total revenues	<u>802,756</u>	<u>802,913</u>	<u>802,913</u>	<u>[157]</u>
Expenditures				
Contractual services	802,863	760,000	760,000	[42,863]
Neighborhood revitalization	<u>-</u>	<u>43,819</u>	<u>43,819</u>	<u>43,819</u>
Total expenditures	<u>802,863</u>	<u>803,819</u>	<u>803,819</u>	<u>956</u>
Net change in fund balances	[107]	<u>\$ [906]</u>	<u>\$ [906]</u>	<u>\$ 799</u>
Fund balance, beginning	<u>107</u>			
Fund balance, ending	<u>\$ -</u>			

CITY OF JUNCTION CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
SPECIAL HIGHWAY FUND  
For the Year Ended December 31, 2015

		<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
	<u>Actual</u>	<u>Original</u>	<u>Final</u>	
Revenues				
Intergovernmental	\$ 657,171	\$ 663,920	\$ 663,920	\$ [6,749]
Use of money and property	<u>1,978</u>	<u>-</u>	<u>-</u>	<u>1,978</u>
Total revenues	<u>659,149</u>	<u>663,920</u>	<u>663,920</u>	<u>[4,771]</u>
Expenditures				
Contractual services	<u>321,453</u>	<u>625,596</u>	<u>625,596</u>	<u>304,143</u>
Total expenditures	<u>321,453</u>	<u>625,596</u>	<u>625,596</u>	<u>304,143</u>
Excess [deficiency] of revenues over [under] expenditures	<u>337,696</u>	<u>38,324</u>	<u>38,324</u>	<u>299,372</u>
Other financing sources [uses]				
Transfer [out]	<u>[400,000]</u>	<u>[400,000]</u>	<u>[400,000]</u>	<u>-</u>
Total other financing sources [uses]	<u>[400,000]</u>	<u>[400,000]</u>	<u>[400,000]</u>	<u>-</u>
Net change in fund balances	[62,304]	<u>\$ [361,676]</u>	<u>\$ [361,676]</u>	<u>\$ 299,372</u>
Budgetary basis				
Fund balance, beginning	<u>1,282,762</u>			
Budgetary basis				
Fund balance, ending	1,220,458			
GAAP adjustments:				
Accrued interest receivable	<u>1,909</u>			
Fund balance, ending	<u>\$ 1,222,367</u>			

CITY OF JUNCTION CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
FIRE EQUIPMENT FUND  
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
		<u>Original</u>	<u>Final</u>	
Revenues				
Taxes	\$ 312,346	\$ 315,248	\$ 315,248	\$ [2,902]
Use of money and property	793	-	-	793
Miscellaneous revenues	30	-	-	30
Total revenues	<u>313,169</u>	<u>315,248</u>	<u>315,248</u>	<u>[2,079]</u>
Expenditures				
Commodities	679,240	70,000	70,000	[609,240]
Contractual	249,664	-	-	[249,664]
Capital outlay	-	529,840	1,033,840	1,033,840
Neighborhood revitalization	-	19,692	19,692	19,692
Interest expense	21,832	-	-	[21,832]
Total expenditures	<u>950,736</u>	<u>619,532</u>	<u>1,123,532</u>	<u>172,796</u>
Net change in fund balances	[637,567]	<u>\$ [304,284]</u>	<u>\$ [808,284]</u>	<u>\$ 170,717</u>
Budgetary basis				
Fund balance, beginning	<u>997,100</u>			
Budgetary basis				
Fund balance, ending	359,533			
GAAP adjustments:				
Accrued interest receivable	<u>766</u>			
Fund balance, ending	<u>\$ 360,299</u>			

CITY OF JUNCTION CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
DRUG AND ALCOHOL FUND  
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
		<u>Original</u>	<u>Final</u>	
Revenues				
Taxes	\$ 62,689	\$ 75,991	\$ 75,991	\$ [13,302]
Use of money and property	225	-	-	225
Total revenues	<u>62,914</u>	<u>75,991</u>	<u>75,991</u>	<u>[13,077]</u>
Expenditures				
Personnel services	66,403	67,066	67,066	663
Commodities	-	20,000	20,000	20,000
Contractual services	<u>14,726</u>	<u>-</u>	<u>-</u>	<u>[14,726]</u>
Total expenditures	<u>81,129</u>	<u>87,066</u>	<u>87,066</u>	<u>5,937</u>
Net change in fund balances	[18,215]	<u>\$ [11,075]</u>	<u>\$ [11,075]</u>	<u>\$ [7,140]</u>
Budgetary basis				
Fund balance, beginning	<u>118,935</u>			
Budgetary basis				
Fund balance, ending	100,720			
GAAP adjustments:				
Accrued interest receivable	<u>219</u>			
Fund balance, ending	<u>\$ 100,939</u>			



CITY OF JUNCTION CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
LAW ENFORCEMENT TRUST FUND  
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
		<u>Original</u>	<u>Final</u>	
Revenues				
Miscellaneous revenues	\$ 561,810	\$ 300,000	\$ 300,000	\$ 261,810
Use of money and property	<u>2,895</u>	<u>-</u>	<u>-</u>	<u>2,895</u>
Total revenues	<u>564,705</u>	<u>300,000</u>	<u>300,000</u>	<u>264,705</u>
Expenditures				
Personnel services	20,615	20,472	20,472	[143]
Commodities	473,501	250,000	250,000	[223,501]
Contractual services	2,029	50,000	50,000	47,971
Capital outlay	<u>80,308</u>	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,169,692</u>
Total expenditures	<u>576,453</u>	<u>1,570,472</u>	<u>1,570,472</u>	<u>994,019</u>
Net change in fund balance	[11,748]	<u>\$ [1,270,472]</u>	<u>\$ [1,270,472]</u>	<u>\$ 1,258,724</u>
Budgetary basis				
Fund balance, beginning	<u>1,316,612</u>			
Budgetary basis				
Fund balance, ending	1,304,864			
GAAP adjustments:				
Accrued interest receivable	<u>2,795</u>			
Fund balance, ending	<u>\$ 1,307,659</u>			

CITY OF JUNCTION CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
DEBT SERVICE FUND  
For the Year Ended December 31, 2015

		<u>Budgeted Amounts</u>		Variance with Final Budget Positive [Negative]
	<u>Actual</u>	<u>Original</u>	<u>Final</u>	
Revenues				
Taxes	\$ 4,800,660	\$ 4,793,820	\$ 4,793,820	\$ 6,840
Special assessments	2,339,693	2,200,000	2,200,000	139,693
Sales tax	3,798,928	3,650,000	3,650,000	148,928
Use of money and property	70,491	-	-	70,491
Bond proceeds	5,667,850	-	-	5,667,850
Miscellaneous revenues	<u>664,774</u>	<u>60,000</u>	<u>60,000</u>	<u>604,774</u>
Total revenues	<u>17,342,396</u>	<u>10,703,820</u>	<u>10,703,820</u>	<u>6,638,576</u>
Expenditures				
Debt service				
Principal	12,238,600	12,577,952	12,577,952	339,352
Interest and other charges	5,335,176	23,770	23,770	[5,311,406]
Payments on contractual obligations	98,382	-	-	[98,382]
Neighborhood revitalization	257,274	317,573	317,573	60,299
Other	144,290	-	-	[144,290]
Adjustment for qualifying budget credit	<u>-</u>	<u>-</u>	<u>5,667,850</u>	<u>5,667,850</u>
Total expenditures	<u>18,073,722</u>	<u>12,919,295</u>	<u>18,587,145</u>	<u>513,423</u>
Excess [deficiency] of revenues over [under] expenditures	<u>[731,326]</u>	<u>[2,215,475]</u>	<u>[7,883,325]</u>	<u>7,151,999</u>
Other financing sources [uses]				
Transfer in	<u>850,000</u>	<u>850,000</u>	<u>850,000</u>	<u>-</u>
Total other financing sources	<u>850,000</u>	<u>850,000</u>	<u>850,000</u>	<u>-</u>
Net change in fund balance	118,674	<u>\$ [1,365,475]</u>	<u>\$ [7,033,325]</u>	<u>\$ 7,151,999</u>
Budgetary basis				
Fund balance, beginning	<u>3,320,079</u>			
Budgetary basis				
Fund balance, ending	3,438,753			
GAAP adjustments:				
Accrued interest receivable	<u>6,648</u>			
Fund balance, ending	<u>\$ 3,445,401</u>			

CITY OF JUNCTION CITY, KANSAS  
NONMAJOR PROPRIETARY FUNDS

Sanitation Fund – To account for the operation and maintenance of the sanitation system operated within the City.

CITY OF JUNCTION CITY, KANSAS  
 COMBINING STATEMENT OF NET POSITION  
 NONMAJOR PROPRIETARY FUNDS  
 December 31, 2015

	Sanitation	Total Nonmajor Proprietary Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		
Current assets:		
Cash and investments	\$ 1,103,378	\$ 1,103,378
Receivables (net of allowance for uncollectibles)		
Accounts	153,410	153,410
Accrued interest	2,323	2,323
Total current assets	<u>1,259,111</u>	<u>1,259,111</u>
Capital assets:		
Depreciable capital assets:		
Capital assets	1,463,575	1,463,575
Less: accumulated depreciation	<u>[686,971]</u>	<u>[686,971]</u>
Total capital assets	<u>776,604</u>	<u>776,604</u>
Total assets	<u>2,035,715</u>	<u>2,035,715</u>
Deferred outflows of resources:		
Pension - contributions subsequent to the measurement date	13,904	13,904
Pension - changes in proportion	<u>6,170</u>	<u>6,170</u>
Total deferred outflows of resources	<u>20,074</u>	<u>20,074</u>
Total assets and deferred outflows of resources	<u>\$ 2,055,789</u>	<u>\$ 2,055,789</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>		
Liabilities:		
Current liabilities		
Accounts payable	\$ 38,655	\$ 38,655
Accrued payroll	8,046	8,046
Current portion of compensated absences payable	10,243	10,243
Current portion of leases payable	<u>200,127</u>	<u>200,127</u>
Total current liabilities	<u>257,071</u>	<u>257,071</u>
Noncurrent liabilities:		
Compensated absences payable		
Net pension liability	229,938	229,938
Leases payable	<u>313,403</u>	<u>313,403</u>
Total noncurrent liabilities	<u>543,341</u>	<u>543,341</u>
Total liabilities	<u>800,412</u>	<u>800,412</u>
Deferred inflows of resources		
Pension - differences between expected and actual experience	6,511	6,511
Pension - net difference between projected and actual earnings on plan investments	8,953	8,953
Pension - changes of assumptions	3,214	3,214
Pension - changes in proportion	<u>4,602</u>	<u>4,602</u>
Total deferred inflows of resources	<u>23,280</u>	<u>23,280</u>
Total liabilities and deferred inflows of resources	<u>\$ 823,692</u>	<u>\$ 823,692</u>
Net Position		
Net investment in capital assets	\$ 263,074	\$ 263,074
Unrestricted	<u>969,023</u>	<u>969,023</u>
Total net position	<u>\$ 1,232,097</u>	<u>\$ 1,232,097</u>

CITY OF JUNCTION CITY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION  
NONMAJOR PROPRIETARY FUNDS  
For the Year Ended December 31, 2015

	Sanitation	Total Nonmajor Proprietary Funds
Operating revenues		
Charges for services	\$ 1,534,395	\$ 1,534,395
Miscellaneous	77	77
Total operating revenues	<u>1,534,472</u>	<u>1,534,472</u>
Operating expenses		
Personal services	375,105	375,105
Commodities	128,070	128,070
Contractual services	424,847	424,847
Depreciation	<u>144,545</u>	<u>144,545</u>
Total operating expenses	<u>1,072,567</u>	<u>1,072,567</u>
Operating income [loss]	<u>461,905</u>	<u>461,905</u>
Nonoperating revenues [expenses]		
Interest income	3,432	3,432
Interest expense	-	-
Total nonoperating revenues [expenses]	<u>3,432</u>	<u>3,432</u>
Income [loss] before transfers	<u>465,337</u>	<u>465,337</u>
Transfers from [to] other funds		
Transfers [out]	<u>[85,000]</u>	<u>[85,000]</u>
Total transfers	<u>[85,000]</u>	<u>[85,000]</u>
Change in net position	<u>380,337</u>	<u>380,337</u>
Net position, January 1	1,096,565	1,096,565
Prior period adjustment	<u>[244,805]</u>	<u>[244,805]</u>
Net position, January 1, beginning	<u>851,760</u>	<u>851,760</u>
Net position, December 31	<u>\$ 1,232,097</u>	<u>\$ 1,232,097</u>

CITY OF JUNCTION CITY, KANSAS  
 COMBINING STATEMENT OF CASH FLOWS  
 NONMAJOR PROPRIETARY FUNDS  
 For the Year Ended December 31, 2015

	Sanitation	Total Nonmajor Proprietary Funds
Cash flows from operating activities		
Cash received from customers and users	\$ 1,530,943	\$ 1,530,943
Cash paid to suppliers of goods and services	[554,560]	[554,560]
Cash paid to employees	[383,562]	[383,562]
Other operating receipts	<u>77</u>	<u>77</u>
Net cash provided by [used in] operating activities	<u>592,898</u>	<u>592,898</u>
Cash flows from capital and related financing activities		
Proceeds - capital lease	203,679	203,679
Purchase and construction of capital assets	[203,679]	[203,679]
Principal payments - capital lease	<u>[157,020]</u>	<u>[157,020]</u>
Net cash provided by [used in] capital and related financing activities	<u>[157,020]</u>	<u>[157,020]</u>
Cash flows from noncapital financing activities		
Transfer [out]	<u>[85,000]</u>	<u>[85,000]</u>
Cash flows from investing activities		
Interest received	<u>2,408</u>	<u>2,408</u>
Net cash provided by [used in] investing activities	<u>2,408</u>	<u>2,408</u>
Net increase [decrease] in cash and cash equivalents	353,286	353,286
Cash and cash equivalents, beginning	<u>750,092</u>	<u>750,092</u>
Cash and cash equivalents, ending	<u>\$ 1,103,378</u>	<u>\$ 1,103,378</u>

CITY OF JUNCTION CITY, KANSAS

COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR PROPRIETARY FUNDS (Continued)  
For the Year Ended December 31, 2015

	Sanitation	Total Nonmajor Proprietary Funds
Reconciliation of operating [loss] income to net cash provided by [used in] operating activities		
Operating income [loss]	\$ 461,905	\$ 461,905
Net cash provided by [used in] operating activities		
Depreciation expense	144,545	144,545
[Increase] decrease in accounts receivable	[3,452]	[3,452]
[Increase] decrease in deferred outflows	[6,082]	[6,082]
Increase [decrease] in accounts payable	[1,643]	[1,643]
Increase [decrease] in compensated absences	156	156
Increase [decrease] in net pension liability	20,589	20,589
Increase [decrease] in accrued payroll	3,048	3,048
Increase [decrease] in deferred inflows	<u>[26,168]</u>	<u>[26,168]</u>
Net cash provided by [used in] operating activities	<u>\$ 592,898</u>	<u>\$ 592,898</u>

CITY OF JUNCTION CITY, KANSAS  
 COMBINING STATEMENT OF ASSETS AND LIABILITIES  
 FIDUCIARY FUNDS - AGENCY FUNDS  
 December 31, 2015

	Trust and Agency Fund	Olivia Farms Development Fund	Insurance Disaster Fund	Total Agency Funds
ASSETS				
Cash	\$ 3,866	\$ -	\$ 19,282	\$ 23,148
Due from other funds	<u>-</u>	<u>270,000</u>	<u>-</u>	<u>270,000</u>
Total assets	<u>\$ 3,866</u>	<u>\$ 270,000</u>	<u>\$ 19,282</u>	<u>\$ 293,148</u>
Liabilities				
Due to others	<u>\$ 3,866</u>	<u>\$ 270,000</u>	<u>\$ 19,282</u>	<u>\$ 293,148</u>
Total liabilities	<u>\$ 3,866</u>	<u>\$ 270,000</u>	<u>\$ 19,282</u>	<u>\$ 293,148</u>



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CITY OF JUNCTION CITY, KANSAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS

For the Year Ended December 31, 2015

<u>Trust and Agency Fund</u> ASSETS	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
Cash and cash equivalents	\$ 521,341	\$ 65,904	\$ 583,379	\$ 3,866
Total assets	<u>\$ 521,341</u>	<u>\$ 65,904</u>	<u>\$ 583,379</u>	<u>\$ 3,866</u>

LIABILITIES

Due to others	\$ 521,341	\$ 65,904	\$ 583,379	\$ 3,866
Total liabilities	<u>\$ 521,341</u>	<u>\$ 65,904</u>	<u>\$ 583,379</u>	<u>\$ 3,866</u>

<u>Olivia Farms Development Fund</u> ASSETS	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
Due from other funds	\$ 270,000	\$ -	\$ -	\$ 270,000
Total assets	<u>\$ 270,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 270,000</u>

LIABILITIES

Due to other funds	\$ 270,000	\$ -	\$ -	\$ 270,000
Total liabilities	<u>\$ 270,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 270,000</u>

<u>Insurance Disaster Fund</u> ASSETS	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
Cash and cash equivalents	\$ -	\$ 19,282	\$ -	\$ 19,282
Total assets	<u>\$ -</u>	<u>\$ 19,282</u>	<u>\$ -</u>	<u>\$ 19,282</u>

LIABILITIES

Due to others	\$ -	\$ 19,282	\$ -	\$ 19,282
Total liabilities	<u>\$ -</u>	<u>\$ 19,282</u>	<u>\$ -</u>	<u>\$ 19,282</u>

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## Statistical Section (Unaudited)

This part of the City of Junction City's financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

### Contents

#### Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

#### Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the City's ability to generate its most significant local revenue source, water and wastewater revenues, as well as its property tax.

#### Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

#### Demographic and Economical Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time with other governments.

#### Operating Information

These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.

*Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Financial Report for the relevant year.*

**City of Junction City, Kansas**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
(Accrual Basis of Accounting)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Governmental Activities</b>										
Net investment in capital assets	\$ 7,097,886	\$ 4,506,056	\$ (5,282,987)	\$ (46,755,055)	\$ (52,187,139)	\$ (54,665,937)	\$ (51,875,398)	\$ (47,479,333)	\$ (42,071,227)	\$ (26,982,525)
Restricted	5,490,971	7,463,306	12,160,233	43,671,684	45,735,080	49,923,874	49,923,152	47,659,856	47,133,957	45,298,451
Unrestricted	(8,172,358)	(5,960,530)	(1,115,780)	955,894	3,481,307	8,472,499	10,048,563	10,177,293	10,843,958	1,503,427
Total governmental activities net position	\$ 4,416,499	\$ 6,008,832	\$ 5,761,466	\$ (2,127,477)	\$ (2,970,752)	\$ 3,730,436	\$ 8,096,317	\$ 10,357,816	\$ 15,906,688	\$ 19,819,353
<b>Business-type activities</b>										
Net investment in capital assets	\$ 11,481,933	\$ 11,613,184	\$ 18,203,507	\$ 51,968,838	\$ 51,460,342	\$ 50,146,497	\$ 50,626,121	\$ 49,048,348	\$ 49,249,853	\$ 50,335,663
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	(484,993)	(271,769)	(485,171)	(539,480)	1,070,137	3,915,856	6,123,942	7,096,226	8,786,568	9,005,441
Total business-type activities net position	\$ 10,996,940	\$ 11,341,415	\$ 17,718,336	\$ 51,429,358	\$ 52,530,479	\$ 54,062,353	\$ 56,750,063	\$ 56,144,574	\$ 58,036,421	\$ 59,341,104
<b>Primary government</b>										
Net investment in capital assets	\$ 18,579,819	\$ 16,119,240	\$ 12,920,520	\$ 5,213,783	\$ (726,797)	\$ (4,519,440)	\$ (1,249,277)	\$ 1,569,015	\$ 7,178,626	\$ 23,353,138
Restricted	5,490,971	7,463,306	12,160,233	43,671,684	45,735,080	49,923,874	49,923,152	47,659,856	47,133,957	45,298,451
Unrestricted	(8,657,351)	(6,232,299)	(1,600,951)	416,414	4,551,444	12,388,355	16,172,505	17,273,519	19,630,526	10,508,868
Total primary government net position	\$ 15,413,439	\$ 17,350,247	\$ 23,479,802	\$ 49,301,881	\$ 49,559,727	\$ 57,792,789	\$ 64,846,380	\$ 66,502,390	\$ 73,943,109	\$ 79,160,457

**City of Junction City, Kansas**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
(Accrual basis accounting)

**EXPENSES**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental Activities										
General government	\$ 7,293,604	\$ 6,842,828	\$ 11,965,528	\$ 6,181,566	\$ 5,078,582	\$ 3,216,686	\$ 2,972,338	\$ 2,818,453	\$ 2,564,763	\$ 2,583,982
Public safety	6,621,168	6,675,397	7,410,915	7,938,190	7,016,947	8,094,613	7,466,537	9,247,065	10,515,899	8,543,841
Public works	5,059,327	8,488,528	10,061,261	9,097,814	8,924,171	4,756,348	6,220,145	5,013,275	5,348,714	6,522,980
Culture and recreation	1,695,816	2,060,490	1,744,522	1,005,475	654,829	1,030,077	1,414,550	1,284,881	2,927,200	1,895,285
Economic Development	-	-	-	238,548	742,286	735,663	975,615	1,264,637	1,823,290	1,257,753
Public health and sanitation	-	-	-	-	1,134,918	1,803,687	2,034,862	2,053,932	2,160,507	2,560,853
Payments on other obligations (see note)	-	-	-	-	-	1,516,382	1,855,634	655,548	98,604	98,382
Interest long term debt	-	-	-	6,210,775	5,721,931	6,698,600	6,771,428	6,568,899	5,524,717	4,629,537
Total governmental expenses	\$ 20,669,915	\$ 24,067,243	\$ 31,182,226	\$ 30,672,368	\$ 29,273,664	\$ 27,852,056	\$ 29,711,109	\$ 28,906,690	\$ 30,963,654	\$ 28,092,613

**Business-type activities**

Water/sewer	\$ 5,900,823	\$ 6,509,210	\$ 6,489,970	\$ 7,640,329	\$ 7,210,683	\$ 7,356,961	\$ 7,207,927	\$ 7,740,690	\$ 7,455,346	\$ 7,596,112
Rolling Meadows golf	523,165	543,841	548,355	555,128	477,042	332,836	-	-	-	-
Sanitation	835,574	935,241	1,005,900	1,236,329	1,366,544	1,440,358	1,268,602	1,084,085	1,016,260	1,072,567
Internal Services	-	-	-	-	-	-	-	-	-	-
Storm water	-	-	-	253,430	246,341	408,349	462,200	498,018	546,754	545,779
Spin City	-	-	230,156	233,779	192,967	179,062	257,592	164,748	-	-
Total business-type activities expenses	\$ 7,259,562	\$ 7,988,292	\$ 8,274,381	\$ 9,918,995	\$ 9,493,577	\$ 9,717,566	\$ 9,196,321	\$ 9,487,541	\$ 9,018,360	\$ 9,214,458

**Total primary government expenses**

	\$ 27,929,477	\$ 32,055,535	\$ 39,456,607	\$ 40,591,363	\$ 38,767,241	\$ 37,569,622	\$ 38,907,430	\$ 38,394,231	\$ 39,982,014	\$ 37,307,071
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**Program Revenues**

Governmental activities:										
Charges for Service	\$ 2,988,074	\$ 2,828,266	\$ 2,144,822	\$ 2,083,131	\$ 2,505,036	\$ 3,032,305	\$ 3,693,576	\$ 3,460,191	\$ 3,553,426	\$ 3,841,165
Intergovernmental	934,385	499,115	484,660	-	-	-	-	-	-	-
Operating grants and contributions	472,904	363,903	2,335,515	3,627,056	1,669,496	1,626,703	1,634,111	1,769,732	3,168,858	11,265,285
Other	1,407,233	1,896,914	451,597	33,674,775	-	-	-	-	-	-
Capital grants and contributions	5,960	4,385,178	5,749,283	-	4,875,055	6,432,843	2,518,706	481,939	996,975	982,671
Total governmental activities program revenue	\$ 5,808,556	\$ 9,973,376	\$ 11,165,877	\$ 39,384,962	\$ 9,049,587	\$ 11,091,851	\$ 7,846,393	\$ 5,711,862	\$ 7,719,259	\$ 16,089,121

**Business-type activities:**

Charges for service										
Water/sewer	\$ 6,112,332	\$ 6,918,957	\$ 6,948,085	\$ 7,154,180	\$ 7,857,651	\$ 8,527,278	\$ 9,747,283	\$ 9,356,857	\$ 9,708,263	\$ 10,375,233
Rolling Meadows Golf	512,630	514,797	534,189	487,340	437,633	378,200	-	-	-	-
Sanitation	834,419	899,013	972,972	1,331,658	1,263,252	1,457,127	1,461,004	1,455,036	1,505,555	1,534,395
Storm water	-	-	-	464,447	722,161	836,450	781,779	780,995	855,654	771,705
Spin City	-	-	234,871	173,469	167,643	143,004	143,203	121,183	-	-
Capital grants and contributions	-	-	-	612,477	-	-	-	-	-	-
Total business-type activities program revenue	\$ 7,459,381	\$ 8,332,767	\$ 8,690,117	\$ 10,223,571	\$ 10,448,340	\$ 11,342,059	\$ 12,133,289	\$ 11,714,071	\$ 12,069,472	\$ 12,681,333

**Total primary government program revenue**

	\$ 13,267,937	\$ 18,306,143	\$ 19,855,994	\$ 49,608,533	\$ 19,497,927	\$ 22,433,910	\$ 19,979,662	\$ 17,425,933	\$ 19,788,731	\$ 28,770,454
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**Net (Expense) Revenue**

Governmental activities	\$ (14,861,359)	\$ (14,093,867)	\$ (20,016,349)	\$ 8,712,594	\$ (20,224,077)	\$ (16,760,205)	\$ (21,864,716)	\$ (23,194,828)	\$ (23,244,395)	\$ (12,003,492)
Business-type activities	199,819	344,475	415,736	304,576	954,763	1,624,493	2,936,948	2,226,530	3,051,112	3,466,875
<b>Total primary government net expenses</b>	<b>\$ (14,661,540)</b>	<b>\$ (13,749,392)</b>	<b>\$ (19,600,613)</b>	<b>\$ 9,017,170</b>	<b>\$ (19,269,314)</b>	<b>\$ (15,135,712)</b>	<b>\$ (18,927,768)</b>	<b>\$ (20,968,298)</b>	<b>\$ (20,193,283)</b>	<b>\$ (8,536,617)</b>

**Gen Revenues & other Changes Net Assets**

**Governmental activities:**

Taxes										
Property taxes	\$ 5,245,456	\$ 6,397,274	\$ 6,733,809	\$ 8,309,953	\$ 8,892,436	\$ 9,027,993	\$ 9,937,633	\$ 9,470,337	\$ 9,668,455	\$ 9,641,838
Sales taxes	5,581,003	5,911,908	6,109,101	6,194,501	6,790,642	10,578,965	10,915,013	11,143,399	10,918,894	10,746,724
Franchise taxes	1,388,710	1,527,318	1,667,953	1,700,570	1,807,406	1,769,991	1,833,692	1,882,737	1,967,710	1,829,821
Motor vehicle taxes	790,008	881,400	744,210	-	-	-	-	-	-	-
Payment in lieu of property tax	-	-	-	26,026	18,080	15,537	16,406	14,137	13,052	14,335
Investment earnings	154,840	-	-	78,974	487,162	115,395	586,731	481,805	215,382	770,359
Gain on sale of capital assets	-	-	-	15,575	1,226,273	1,564,746	2,268,414	-	-	-
Miscellaneous	-	-	-	-	-	-	-	2,342,981	4,183,466	1,849,293
Transfers	438,262	-	1,950,000	1,122,955	159,000	389,185	1,452,824	1,522,500	1,522,500	1,505,000
Total governmental activities	\$ 13,598,279	\$ 14,717,900	\$ 17,205,073	\$ 17,448,554	\$ 19,380,999	\$ 23,461,812	\$ 27,010,713	\$ 26,857,896	\$ 28,489,459	\$ 26,357,370

**Business-type activities**

Investment earnings	\$ -	\$ -	\$ -	\$ 212	\$ 305,358	\$ 296,566	\$ 408,889	\$ -	\$ 1,332	\$ 23,177
Miscellaneous	-	-	-	-	-	-	-	253,963	222,018	387,675
Transfers	(438,262)	-	(1,950,000)	(1,122,955)	(159,000)	(389,185)	(1,452,824)	(1,522,500)	(1,522,500)	(1,505,000)

**Total business-type activities**

	\$ (438,262)	\$ -	\$ (1,950,000)	\$ (1,122,743)	\$ 146,358	\$ (92,619)	\$ (1,043,935)	\$ (1,268,537)	\$ (1,299,150)	\$ (1,094,148)
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**Total primary government**

	\$ 13,160,017	\$ 14,717,900	\$ 15,255,073	\$ 16,325,811	\$ 19,527,357	\$ 23,369,193	\$ 25,966,778	\$ 25,589,359	\$ 27,190,309	\$ 25,263,222
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**Change in Net Assets**

Governmental activities	\$ (1,263,080)	\$ 624,033	\$ (2,811,276)	\$ 26,161,148	\$ (843,078)	\$ 6,701,607	\$ 5,145,997	\$ 3,663,068	\$ 5,205,064	\$ 14,353,878
Business-type activities	(238,443)	344,475	(1,534,264)	(818,167)	1,101,121	1,531,874	1,893,013	957,993	1,751,962	2,372,727

**Total primary government**

	\$ (1,501,523)	\$ 968,508	\$ (4,345,540)	\$ 25,342,981	\$ 258,043	\$ 8,233,481	\$ 7,039,010	\$ 4,621,061	\$ 6,957,026	\$ 16,726,605
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**City of Junction City, Kansas**  
**Fund Balances - Governmental Funds**

**Last Ten Fiscal Years**  
 (Modified accrual basis of accounting)

<b>General Fund</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,993,315	\$ 4,808,908	\$ 5,186,893	\$ 5,479,409	\$ 5,728,814
Reserved	1,036,113	1,713,029	1,205,385	-	-	-	-	-	-	-
Unreserved	375,742	98,778	101,189	962,602	1,190,569	-	-	-	-	-
<b>Total general fund</b>	<b>\$ 1,411,855</b>	<b>\$ 1,811,807</b>	<b>\$ 1,306,574</b>	<b>\$ 962,602</b>	<b>\$ 1,190,569</b>	<b>\$ 3,993,315</b>	<b>\$ 4,808,908</b>	<b>\$ 5,186,893</b>	<b>\$ 5,479,409</b>	<b>\$ 5,728,814</b>

**All Other Governmental Funds**

Reserved	\$ 5,571,794	\$ 9,358,890	\$ 951,261	\$ 463,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	5,051,315	5,223,204	6,522,254	8,055,770	8,387,112
Committed	-	-	-	-	-	28,704	297,329	717,710	521,194	184,473
Unassigned	-	-	-	-	-	(938,126)	(164,901)	-	-	(46,123)
Unreserved, reported to:										
Special revenue funds	236,844	(3,149,811)	309,477	(828,373)	605,269	-	-	-	-	-
Capital projects funds	5,985,502	290,572	(5,207,298)	1,355,127	(925,046)	-	-	-	-	-
Debt service funds	460	963,655	435,817	-	2,050,646	-	-	-	-	-
<b>Total all other governmental funds</b>	<b>\$ 11,794,600</b>	<b>\$ 7,463,306</b>	<b>\$ (3,510,743)</b>	<b>\$ 990,107</b>	<b>\$ 1,730,869</b>	<b>\$ 4,141,893</b>	<b>\$ 5,355,632</b>	<b>\$ 7,239,964</b>	<b>\$ 8,576,964</b>	<b>\$ 8,525,462</b>

**CITY OF JUNCTION CITY, KANSAS**  
**CHANGE IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(Modified accrual basis of accounting)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Revenues</b>										
Taxes	\$ 12,936,838	\$ 14,662,708	\$ 15,480,091	\$ 16,231,050	\$ 17,508,564	\$ 21,392,486	\$ 22,702,744	\$ 22,510,610	\$ 22,528,108	\$ 22,232,718
Licenses and permits	852,683	756,896	300,193	357,056	338,229	372,856	335,164	269,865	215,096	345,903
Intergovernmental	1,448,602	1,881,970	5,648,140	4,581,294	1,812,306	1,626,703	1,634,111	1,769,732	3,168,858	11,265,285
Charges for service	906,029	558,398	916,784	869,244	1,250,530	1,688,547	2,096,503	2,133,342	2,244,575	2,545,381
Fines and fees	561,542	665,595	807,395	856,831	916,275	970,902	1,261,909	1,056,984	1,093,755	949,881
Special assessments	194,266	242,965	987,788	1,174,124	1,845,972	2,258,286	2,900,364	2,304,567	2,373,750	2,339,693
Use of money & property	154,840	968,300	65,441	78,974	487,162	115,395	586,731	481,805	215,382	770,359
Miscellaneous	1,646,183	1,469,300	1,901,684	847,308	1,226,273	1,558,744	2,268,414	2,343,777	5,988,271	2,085,289
<b>Total revenues</b>	<b>\$ 18,700,983</b>	<b>\$ 21,206,132</b>	<b>\$ 26,107,516</b>	<b>\$ 24,995,881</b>	<b>\$ 25,385,311</b>	<b>\$ 29,983,919</b>	<b>\$ 33,785,940</b>	<b>\$ 32,870,682</b>	<b>\$ 37,827,795</b>	<b>\$ 42,534,509</b>
<b>Expenditures</b>										
General government	\$ 5,783,577	\$ 6,504,762	\$ 6,046,231	\$ 5,867,437	\$ 4,751,387	\$ 2,916,596	\$ 2,630,079	\$ 2,441,196	\$ 2,200,394	\$ 11,154,437
Public safety	6,256,968	6,736,805	7,043,074	7,529,777	6,567,932	7,672,222	7,581,904	8,806,794	11,815,167	10,126,551
Public works	3,558,897	6,713,919	12,973,947	5,979,284	5,922,418	1,856,020	3,698,812	2,368,331	3,279,179	3,554,234
Public health & sanitation	-	-	-	-	1,134,918	1,803,687	1,991,829	2,053,932	2,160,507	2,854,895
Culture & recreation	1,634,571	2,048,855	1,676,106	937,124	508,603	962,373	1,443,330	1,553,195	2,854,406	1,830,773
Economic development	-	-	-	238,548	742,137	735,663	975,615	1,264,637	1,823,290	1,257,753
Capital outlay	46,116,740	45,032,503	11,295,030	10,950,068	953,775	45,599	32,427	1,424	-	-
Debt service principal	1,260,000	1,035,000	1,714,133	62,020,310	36,602,730	4,847,347	6,135,149	13,578,026	6,997,015	12,618,600
Debt service interest & fees	617,274	624,262	2,181,625	5,349,260	7,523,380	6,794,931	6,679,307	6,686,399	5,861,176	5,688,196
Payment contractual obligations	-	-	-	-	-	1,516,382	1,855,634	655,548	98,604	98,382
Bond issuance costs	-	-	297,051	888,425	-	149,625	-	-	-	-
Miscellaneous	-	-	-	-	-	335,987	185,128	358,809	631,041	337,606
<b>Total Expenditures</b>	<b>\$ 65,228,027</b>	<b>\$ 68,696,106</b>	<b>\$ 43,227,197</b>	<b>\$ 99,760,233</b>	<b>\$ 64,707,280</b>	<b>\$ 29,636,432</b>	<b>\$ 33,209,214</b>	<b>\$ 39,768,291</b>	<b>\$ 37,720,779</b>	<b>\$ 49,521,427</b>
<b>Excess revenues over (under) expenditures</b>	<b>\$ (46,527,044)</b>	<b>\$ (47,489,974)</b>	<b>\$ (17,119,681)</b>	<b>\$ (74,764,352)</b>	<b>\$ (39,393,969)</b>	<b>\$ 347,487</b>	<b>\$ 576,726</b>	<b>\$ (6,897,609)</b>	<b>\$ 107,016</b>	<b>\$ (6,986,918)</b>
Other Financing Sources (Uses)										
Bonds issued	\$ -	\$ 24,225,000	\$ 15,283,057	\$ 34,280,000	\$ 38,910,000	\$ 4,427,074	\$ -	\$ 8,247,988	\$ -	\$ 5,667,850
Capital Leases	-	-	-	671,138	-	-	-	-	-	-
Temporary note proceeds	52,345,000	60,940,000	57,690,000	33,525,000	-	-	-	-	-	-
Revolving loan fund proceeds	2,244,479	1,551,088	4,703,920	7,984,482	1,293,895	50,443	-	-	-	-
Certificate of participation proceeds	4,475,000	-	-	-	-	-	-	-	-	-
Payment to Refunded Bond	-	-	-	360,311	-	-	-	-	-	-
Loan repayments	(10,415,000)	(43,617,396)	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	15,575	-	-	-	-	-	-
Transfers in	448,262	-	1,950,000	6,673,895	232,000	1,100,000	1,857,306	1,522,918	1,722,500	2,105,000
Transfers out	(10,000)	-	-	(5,116,205)	(73,000)	(710,815)	(404,482)	(418)	(200,000)	(600,000)
Total other financing sources (uses)	\$ 49,087,741	\$ 43,098,692	\$ 79,626,977	\$ 78,394,196	\$ 40,362,895	\$ 4,866,702	\$ 1,452,824	\$ 9,770,488	\$ 1,522,500	\$ 7,172,850
<b>Net change in fund balances</b>	<b>\$ 2,560,697</b>	<b>\$ (4,391,282)</b>	<b>\$ 62,507,296</b>	<b>\$ 3,629,844</b>	<b>\$ 968,926</b>	<b>\$ 5,214,189</b>	<b>\$ 2,029,550</b>	<b>\$ 2,872,879</b>	<b>\$ 1,629,516</b>	<b>\$ 185,932</b>
Debt service as a percentage of noncapital expenditures	9.82%	7.01%	12.20%	75.86%	68.84%	39.34%	40.05%	52.21%	34.09%	36.97%



**City of Junction City, Kansas**  
**Water Produced/Consumed and Wastewater Treated**  
**Last Ten Fiscal Years**

Fiscal Year	Gallons of Water Produced		Gallons of Water Consumed		Gallons of Water Unbilled		Average Percent Unbilled		Gallons of Wastewater Treated		Total Direct Rate					
											Water		Sewer			
											Base Rate (1)	Usage Rate (2)	Usage Rate (3)	Base Rate (4)	Usage Rate (5)	
2006	1,133,636,000	1,187,666,000	242,621,000	21.40%	514,292,000	245,718,000						\$ 10.53	\$ 1.28	\$ 1.61	\$ 22.00	\$ 0.90
2007	1,411,572,000	1,119,829,000	291,743,000	20.67%	514,292,000	245,718,000						\$ 10.78	\$ 1.31	\$ 1.64	\$ 22.00	\$ 0.90
2008	1,374,244,000	1,035,790,000	338,454,000	24.63%	535,010,000	248,662,000						\$ 11.38	\$ 1.38	\$ 1.73	\$ 22.00	\$ 0.90
2009	1,314,941,000	713,063,000	241,933,000	18.40%	620,500,000	248,820,000						\$ 11.38	\$ 1.38	\$ 1.73	\$ 22.00	\$ 0.90
2010	1,503,161,000	1,502,905,925	255,075,000	16.97%	683,645,000	271,925,000						\$ 11.38	\$ 1.39	\$ 1.75	\$ 22.00	\$ 0.90
												\$ 23.51	\$ 1.29	\$ 1.75	\$ 22.00	\$ 0.90
2011	1,644,257,000	1,263,581,000	380,676,000	23.46%	618,104,000	298,639,000						\$ 15.51	\$ 2.00	\$ 2.30	\$ 25.50	\$ 1.90
2012	1,682,167,000	1,096,078,000	586,089,000	34.80%	602,250,000	260,975,000						\$ 15.72	\$ 2.02	\$ 2.33	\$ 25.50	\$ 1.90
2013	1,436,404,000	1,081,639,000	354,765,000	24.70%	595,267,000	260,641,000						\$ 15.72	\$ 2.02	\$ 2.33	\$ 25.50	\$ 1.90
2014	1,531,362,000	1,084,990,000	446,372,000	29.15%	573,511,000	328,075,000						\$ 16.03	\$ 2.06	\$ 2.37	\$ 25.50	\$ 1.90
												\$ 18.27	\$ 2.22	\$ 2.55	\$ 26.90	\$ 2.00
2015	1,508,578,000	1,053,697,000	454,881,000	30.15%	552,069,000	332,744,000						\$ 19.36	\$ 2.51	\$ 2.89	\$ 30.27	\$ 2.26

(1) Water rate is for 1" or less size meter and includes 200 cubic feet of water consumption

(2) Water rate for over 200 cubic feet but not more than 1,000 cubic feet of water consumption

(3) Water rate for above 1,000 cubic feet of water consumption and above

(4) Sewer Base Rate includes the first 200 cubic feet of water consumption

(5) Sewer usage rate is for usage over 200 cubic feet - charge per 100 cubic feet

**City of Junction City, Kansas**  
**Annual Water and Wastewater Tap Sales**  
**Last Ten Fiscal Years**

<b>Fiscal Year</b>		<b>Water Meter Taps Sold</b>		<b>Wastewater Taps Sold</b>		<b>Total Taps</b>
<b>2006</b>		n/a		n/a		n/a
<b>2007</b>		n/a		n/a		n/a
<b>2008</b>		n/a		n/a		n/a
<b>2009</b>		127		123		250
<b>2010</b>		126		125		251
<b>2011</b>		98		100		198
<b>2012</b>		100		99		199
<b>2013</b>		28		23		51
<b>2014</b>		21		17		38
<b>2015</b>		15		13		28

City of Junction City, Kansas  
Number of Water and Wastewater Customers by Type  
Last Ten Fiscal Years

Fiscal Year	WATER		WASTEWATER		TOTAL	
	RESIDENTIAL	COMMERCIAL	RESIDENTIAL	COMMERCIAL	WATER	WASTEWATER
2006	6,734	680	6,734	680	7,414	7,414
2007	7,740	780	7,740	780	8,520	8,520
2008	8,195	742	8,195	742	8,937	8,937
2009	9,123	693	9,123	693	9,816	9,816
2010	8,810	782	8,547	767	9,592	9,314
2011	9,060	781	8,801	761	9,841	9,562
2012	9,915	878	8,781	812	10,793	9,593
2013	10,091	818	8,708	812	10,909	9,520
2014	10,141	835	8,767	813	10,976	9,575
2015	10,148	856	8,503	803	11,004	9,306

**City of Junction City, Kansas**  
**Water and Wastewater Rates**  
**Last Ten Fiscal Years**

**WATER** - (per month inside or outside city limits (1))

	2006	2007	2008	2009	2010*	2011	2012	2013	2014	2014	2015
\$ 10.53	\$ 10.78	\$ 11.38	\$ 11.38	\$ 11.38	\$ 23.51	\$ 15.51	\$ 15.72	\$ 15.72	\$ 16.03	6/17 to 12/31	\$ 18.27
\$ 85.17	\$ 87.21	\$ 92.09	\$ 92.09	\$ 92.09	\$ 105.19	\$ 97.19	\$ 98.55	\$ 98.55	\$ 100.52	\$ 107.05	\$ 114.55
\$ 172.01	\$ 176.13	\$ 185.99	\$ 185.99	\$ 185.99	\$ 200.22	\$ 192.22	\$ 194.91	\$ 194.91	\$ 198.80	\$ 211.72	\$ 226.54
\$ 256.08	\$ 262.22	\$ 276.90	\$ 276.90	\$ 276.90	\$ 292.22	\$ 284.22	\$ 288.19	\$ 288.19	\$ 293.95	\$ 313.06	\$ 334.97
\$ 340.89	\$ 348.86	\$ 368.39	\$ 368.39	\$ 368.39	\$ 384.81	\$ 376.81	\$ 382.08	\$ 382.08	\$ 389.72	\$ 415.05	\$ 444.11
\$ 429.41	\$ 439.71	\$ 464.33	\$ 464.33	\$ 464.33	\$ 481.90	\$ 473.90	\$ 480.53	\$ 480.53	\$ 490.14	\$ 522.00	\$ 558.54
\$ 1.28	\$ 1.31	\$ 1.38	\$ 1.38	\$ 1.38	\$ 1.39	\$ 2.00	\$ 2.02	\$ 2.02	\$ 2.06	\$ 2.22	\$ 2.36
\$ 1.61	\$ 1.64	\$ 1.73	\$ 1.73	\$ 1.73	\$ 1.75	\$ 2.30	\$ 2.33	\$ 2.33	\$ 2.37	\$ 2.55	\$ 2.72

1. Minimum charge, Not in excess of 200 cubic feet 1" meter or less
2. Minimum charge, Not in excess of 200 cubic feet Over 1" and up to and including 1.5" meters
3. Minimum charge, Not in excess of 200 cubic feet Over 1.5" and up to and including 2" meters
4. Minimum charge, Not in excess of 200 cubic feet Over 2" and up to and including 3" meters
5. Minimum charge, Not in excess of 200 cubic feet Over 3" and up to and including 4" meters
6. Minimum charge, Not in excess of 200 cubic feet 4" meter and over
7. 300 cubic feet to 1,000 cubic feet, per 100 cubic feet
8. All above 1,000 cubic feet, per 100 cubic feet

**WASTEWATER** - rates per month (2)

1. Minimum charge, not in excess of 200 cubic feet
2. 300 cubic feet and above, per 100 cubic feet
3. For users contributing wastewater which is greater strength than normal domestic sewage, the following surcharge is added:
  - \$ .16 per pound BOD (biological oxygen demand)
  - \$ .018 per pound SS (suspended solids)
  - \$ .104 per pound BOD (biological oxygen demand)
  - \$ .117 per pound SS (suspended solids)

Large contributors (Over 500,000 gallons)

**STORM WATER** - rates per month (3)

1. Developed residential assessment per living unit
2. For each living unit served by more than one water meter, \$3.00 per month per add. Meter
3. Undeveloped residential property per month per lot or tract

\$ -	\$ -	\$ -	\$ -	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
				\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
				\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00

- (1) Starting in 2003, water rates automatically adjust in August of each fiscal year based on the preceding 12 months consumer price index
- (2) Residential users are billed based on average monthly water usage during the months of December and January. Commercial users are billed based on water consumption each month
- (3) Storm water utility became effective in 2009

\*Two rate changes in 2010, last ate increase beginning 9/10/10 to 12/31/10.

**CITY OF JUNCTION CITY, KANSAS**  
**TEN LARGEST UTILITY CUSTOMERS**  
**AS OF DECEMBER 31, 2015**

<u>Customer</u>	<u>Water Revenue</u>		<u>Sewer Revenue</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Amour Swift-Eckrich	\$236,619.28	4.99%	Amour Eckrich	\$586,224.47 11.39%
Geary Community Hospital	\$68,447.72	1.44%	Geary County Hospital	\$49,798.14 0.97%
Grandview Plaza	\$49,286.00	1.04%	Pen Enterprises	\$34,134.12 0.66%
Penn Enterprises	\$48,444.84	1.02%	Green Park Apartments	\$14,540.25 0.28%
Green Park Apartments	\$23,423.56	0.49%	Northwood American Lodging	\$12,767.54 0.25%
Rural Water District #1	\$19,618.28	0.41%	Junghans Agency	\$11,994.90 0.23%
Valley View Senior Life	\$19,320.44	0.41%	Champion Car Wash	\$11,047.05 0.21%
Northwood American Agency	\$18,542.94	0.39%	Cedar Point Car Wash	\$10,842.57 0.21%
Junghans Agency	\$17,562.32	0.37%	USD 476	\$10,829.79 0.21%
Champion Car Wash	<u>\$16,351.92</u>	<u>0.34%</u>	Sapp Brothers Car Wash	<u>\$10,307.94</u> <u>0.20%</u>
Subtotal (10 largest)	\$517,617.30	10.91%		\$752,486.77 14.62%
Balance from other customers	<u>\$4,227,172.18</u>	<u>89.09%</u>	Balance from other customers	<u>\$4,395,203.14</u> <u>85.38%</u>
Grand Total	<u><u>\$4,744,789.48</u></u>	<u><u>100.00%</u></u>	Grand Total	<u><u>\$5,147,689.91</u></u> <u><u>100.00%</u></u>

**City of Junction City, Kansas**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

Fiscal Year	Real Estate	Personal Property	Utilities	Assessed Value	Total		Assessed to Total Estimated Actual Value
					Direct Tax Rate	Estimated Actual Value	
<b>2006</b>	\$ 101,512,552	\$ 11,631,295	\$ 5,529,418	\$ 113,143,847	47.736	\$ 760,985,936	14.87%
<b>2007</b>	\$ 127,455,177	\$ 8,231,124	\$ 5,826,100	\$ 141,512,401	47.394	\$ 937,330,169	15.10%
<b>2008</b>	\$ 147,537,742	\$ 7,919,079	\$ 5,843,324	\$ 163,662,593	48.272	\$ 1,099,775,885	14.88%
<b>2009</b>	\$ 150,132,743	\$ 6,036,910	\$ 5,364,037	\$ 165,026,671	48.474	\$ 1,112,580,891	14.83%
<b>2010</b>	\$ 156,333,878	\$ 5,341,390	\$ 5,329,524	\$ 167,004,792	48.282	\$ 1,128,182,386	14.80%
<b>2011</b>	\$ 159,395,617	\$ 4,542,902	\$ 5,702,414	\$ 169,640,933	50.257	\$ 1,152,876,108	14.71%
<b>2012</b>	\$ 160,411,817	\$ 4,426,706	\$ 7,073,239	\$ 171,911,762	47.841	\$ 1,155,720,247	14.87%
<b>2013</b>	\$ 161,129,693	\$ 4,218,203	\$ 7,662,284	\$ 173,010,180	47.635	\$ 1,164,604,565	14.90%
<b>2014</b>	\$ 162,987,182	\$ 3,087,175	\$ 8,302,106	\$ 174,376,463	47.666	\$ 1,177,486,959	14.81%
<b>2015</b>	\$ 165,518,313	\$ 3,478,915	\$ 8,934,896	\$ 177,932,124	47.714	\$ 1,183,325,319	15.04%

Source: Geary County Clerk

Note: Does not include penalty amounts.

**CITY OF JUNCTION CITY, KANSAS**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
(PER \$1,000 OF ASSESSED VALUE)  
**LAST TEN FISCAL YEARS**

City Direct Rates					USD 475	Geary County	State of Kansas	Total
Fiscal Year	Basic Rate	Debt Service	Library	Total Direct Rate				
<b>2006</b>	29.692	13.98	4.064	47.736	46.524	55.741	15	151.501
<b>2007</b>	38.653	14.961	3.78	47.394	44.695	50.468	1.5	144.057
<b>2008</b>	27.911	17.032	3.329	48.272	43.261	46.663	1.5	139.696
<b>2009</b>	24.314	20.494	3.666	48.474	45.566	49.598	1.5	145.138
<b>2010</b>	26.84	16.75	4.708	48.282	45.445	53.126	1.5	148.353
<b>2011</b>	10.589	35.138	4.623	50.35	45.499	53.39	1.5	150.605
<b>2012</b>	10.233	33.172	4.436	47.841	45.823	52.205	1.5	147.369
<b>2013</b>	14.324	28.87	4.436	47.635	45.961	54.084	1.5	149.180
<b>2014</b>	18.578	24.865	4.223	47.666	43.525	60.827	1.5	153.518
<b>2015</b>	21.98	21.545	4.189	47.714	43.525	67.478	1.5	160.217

Source: Geary County Clerk

**City of Junction City, Kansas**  
**Ten Largest Tax Payers**  
**Ten Year Comparison**

2015				2006			
		Percentage of Total City				Percentage of Total City	
Rank	Taxpayer	Taxable Assessed Value	Taxable Assessed Value	Rank	Taxable Assessed Value	Taxable Assessed Value	Taxable Assessed Value
1	Westar Energy	\$ 5,863,389	3.30%	1	FW Woolworth Co.	\$ 3,000,000	2.53%
2	Bluffs Apartments	4,388,748	2.47%	2	Westar Energy	2,668,469	2.25%
3	FW Woolworth	3,905,190	2.19%	3	Con Agra Foods	2,617,897	2.21%
4	Armour-Eckrich	2,278,555	1.28%	4	Junction City Marriott	2,516,610	2.12%
5	Edwards, Richard	2,128,007	1.20%	5	Foot Locker Retail	2,094,739	1.77%
6	Wal Mart Real Estate	2,005,926	1.13%	6	United Telephone	1,906,516	1.61%
7	John Q Hammons	1,900,001	1.07%	7	Wal Mart Real Estate	1,813,019	1.53%
8	Kansas Gas Service	1,587,058	0.89%	8	Kansas Gas Service	767,575	0.65%
9	MDV Spartannash	1,385,076	0.78%	9	Central National Bank	681,491	0.57%
10	Bankers, Bank of	1,331,136	0.75%	10	Junction City Investors	675,236	0.57%
Total Taxable Assessed Value in 2015		\$177,932,124		Total Taxable Assessed Value in 2006		\$118,673,671	

Source: Geary County Clerk



**CITY OF JUNCTION CITY, KANSAS**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**

Year	*Total Tax Levy	Current			Total			Outstanding		
		Collections	Percentage of Levy Collected	Delinquent Tax Collections	Total Tax Collections	as a Percent of Current Tax Levy	Delinquent Tax	Delinquent Tax	Percent of Current Levy	Delinquent Taxes as a Percent of Current Levy
<b>2006</b>	\$ 5,644,954	\$ 5,516,483	97.72%	\$ 240,065	\$ 5,756,548	101.98%	\$ 100,507	\$ 100,507	1.78%	1.78%
<b>2007</b>	\$ 6,678,742	\$ 6,411,588	96.00%	\$ 131,510	\$ 6,543,098	97.97%	\$ 266,652	\$ 266,652	3.99%	3.99%
<b>2008</b>	\$ 7,845,046	\$ 7,302,150	93.08%	\$ -	\$ 7,302,150	93.08%	\$ 499,159	\$ 499,159	6.36%	6.36%
<b>2009</b>	\$ 7,946,869	\$ 7,434,184	93.55%	\$ 206,332	\$ 7,604,516	96.14%	\$ 443,429	\$ 443,429	5.58%	5.58%
<b>2010</b>	\$ 8,036,437	\$ 7,593,081	94.48%	\$ 291,900	\$ 7,884,981	98.12%	\$ 443,149	\$ 443,149	5.51%	5.51%
<b>2011**</b>	\$ 8,473,519	\$ 8,206,048	96.84%	\$ 720,804	\$ 8,926,852	105.35%	\$ 267,322	\$ 267,322	3.15%	3.15%
<b>2012</b>	\$ 8,361,778	\$ 8,034,670	96.09%	\$ -	\$ 8,034,670	96.09%	\$ 278,919	\$ 278,919	3.34%	3.34%
<b>2013</b>	\$ 8,381,011	\$ 8,027,870	95.79%	\$ 375,117	\$ 8,402,987	100.26%	\$ 315,106	\$ 315,106	3.76%	3.76%
<b>2014</b>	\$ 8,562,672	\$ 7,983,131	93.23%	\$ 243,076	\$ 8,226,207	96.07%	\$ 583,424	\$ 583,424	6.81%	6.81%
<b>2015</b>	\$ 8,722,531	\$ 8,022,142	91.97%	\$ 30,979	\$ 8,053,121	92.33%	\$ 692,484	\$ 692,484	7.94%	7.94%

Source: Geary County Treasurer as of May 18, 2015

\*Total tax levied includes adds and abates. Excludes large trucks and special assessments.

**City of Junction City, Kansas**  
**Ratios of Net Outstanding Debt by Type**  
**Last Ten Fiscal Years**

Fiscal Year	Governmental Activities					Business-Type Activities						
	General Obligation Bonds	Special Assessment Debt	KDOT Revolving Loans	Capital Lease Obligations	Notes Payable	Temporary Notes	General Obligation Bonds	K.D.H.E. Revolving Loan	Notes Payable	Capital Lease Obligations	Total Primary Government	Per Capita
2006	\$ 18,410,000	\$ -	\$ 2,244,479	\$ 52,345,000	\$ -	\$ 6,104,010	\$ 6,815,000	\$ 7,995,841	\$ -	\$ 473,465	\$ 94,387,795	\$ 5,860
2007	\$ 41,270,000	\$ -	\$ 3,394,389	\$ 65,840,000	\$ -	\$ 6,002,444	\$ 10,465,000	\$ 8,415,417	\$ -	\$ 525,813	\$ 135,913,063	\$ 6,776
2008	\$ 53,762,000	\$ -	\$ 7,866,803	\$ 57,690,000	\$ -	\$ 5,728,874	\$ 11,835,000	\$ 8,028,480	\$ -	\$ 912,547	\$ 145,823,704	\$ 7,055
2009	\$ 41,251,463	\$ 45,022,874	\$ 14,941,048	\$ 5,837,604	\$ -	\$ 32,435,000	\$ 11,730,000	\$ 7,902,304	\$ 789,870	\$ 306,703	\$ 160,216,866	\$ 7,979
2010	\$ 59,636,939	\$ 62,658,956	\$ 15,265,655	\$ 5,104,950	\$ -	\$ -	\$ 10,875,000	\$ 7,740,887	\$ 719,446	\$ 245,408	\$ 162,247,241	\$ 6,948
2011	\$ 61,866,529	\$ 60,970,581	\$ 14,497,537	\$ 749,234	\$ -	\$ -	\$ 10,765,000	\$ 7,299,593	\$ 645,233	\$ 167,344	\$ 156,961,051	\$ 7,324
2012	\$ 59,348,137	\$ 58,529,603	\$ 13,661,758	\$ 1,366,638	\$ 567,814	\$ -	\$ 9,800,000	\$ 6,785,481	\$ -	\$ 654,551	\$ 150,713,982	\$ 6,276
2013	\$ 57,853,046	\$ 55,615,724	\$ 12,783,257	\$ 968,153	\$ 487,031	\$ -	\$ 8,869,586	\$ 6,316,556	\$ -	\$ 513,261	\$ 143,406,614	\$ 5,555
2014	\$ 54,967,596	\$ 53,050,057	\$ 11,877,072	\$ 1,808,113	\$ 431,277	\$ -	\$ 7,826,597	\$ 5,832,674	\$ -	\$ 628,566	\$ 136,421,952	\$ 5,284
2015	\$ 52,055,296	\$ 50,391,760	\$ 10,935,283	\$ 1,534,844	\$ 339,185	\$ -	\$ 6,748,608	\$ 5,333,523	\$ -	\$ 632,140	\$ 127,970,639	\$ 5,231

Debt listed as of December 31  
July 1, 2014 estimated population from US Census = 24,465

City of Junction City, Kansas  
Legal Debt Margin Information  
Last Ten Fiscal Years

**Legal Debt Margin Calculation for Fiscal Year**

Assessed Valuation (1)

Legal Debt Limit at 37% of AV (2)

General Obligation Bonds Outstanding

Outstanding GO Debt Applicable to Debt Limit

Legal Debt Margin

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt Limit	\$53,417,960	\$62,944,863	\$71,965,169	\$72,748,236	\$73,413,489	\$68,796,606	\$69,454,577	\$69,918,259	\$70,486,430	\$72,017,789
Total Net Debt Applicable to Limit	\$36,300,716	\$61,201,498	\$63,801,157	\$71,009,486	\$68,910,263	\$67,860,839	\$64,843,235	\$62,640,908	\$59,410,241	\$56,091,866
Legal Debt Margin	\$17,117,244	\$1,743,365	\$8,164,012	\$1,738,750	\$4,503,226	\$935,767	\$4,611,342	\$7,277,351	\$11,076,189	\$15,925,923

Total net debt applicable to the limit as a percentage of debt limit

68%      97%      89%      98%      94%      99%      93%      90%      84%      78%

(1) Includes motor vehicle valuation.

(2) Debt limit is set at 30% of assessed valuation per state statute. In 2009 the statute was amended for the City of Junction City and the scheduled to decline to 37% in 2011, 34% in 2013 and 30% in 2015. In early 2012, the statute was amended a second time and the decline in limit was revised to remain at 37% until 2016, 34% until 2020 and 30% thereafter.

**City of Junction City, Kansas**  
**Ratios of Net General Bonded Debt**  
**Outstanding Last Ten Fiscal Years**

Fiscal Year	General Obligation Bonds	Less Amount		Total	Actual		Percent of		Population**	Per Capita
		Available In	Debt Service		Taxable	Value of	Actual Taxable	Value of		
		Fund*			Property	Property	Property	Property		
2006	\$ 18,410,000	\$ 460	\$ 18,409,540	\$ 118,673,671	15.51%	16,106	\$ 1,143			
2007	\$ 41,270,000	963,655	\$ 40,306,345	\$ 141,512,401	28.48%	20,059	\$ 2,009			
2008	\$ 53,762,000	435,817	\$ 53,326,183	\$ 163,662,593	32.58%	20,671	\$ 2,580			
2009	\$ 60,225,000	-	\$ 60,225,000	\$ 165,153,442	29.13%	21,931	\$ 2,746			
2010	\$ 128,035,896	-	\$ 128,035,896	\$ 167,004,792	76.67%	23,353	\$ 5,483			
2011	\$ 123,993,559	2,290,853	\$ 121,702,706	\$ 169,325,891	71.87%	24,440	\$ 4,980			
2012	\$ 120,207,668	2,085,600	\$ 118,122,068	\$ 171,911,762	74.70%	25,817	\$ 4,575			
2013	\$ 117,842,419	2,949,451	\$ 114,892,968	\$ 173,010,180	66.41%	25,817	\$ 4,450			
2014	\$ 108,950,876	3,016,451	\$ 105,934,425	\$ 174,367,463	60.75%	25,388	\$ 4,173			
2015	\$ 103,967,787	3,131,394	\$ 100,836,393	\$ 177,932,124	56.67%	24,665	\$ 4,088			

\*Cash As of December 31st

\*\*As of July 1 prior year from US Census Bureau

**City of Junction City, Kansas**  
**Direct and Overlapping Governmental Activities Debt**  
As of December 31, 2015

<b>Government Unit:</b>	<b>Debt Outstanding</b>	<b>Estimated Percentage Applicable**</b>	<b>Estimated Share of Direct and Overlapping Debt</b>
Geary County	\$ 31,425,000	66.5%	\$ 20,897,625
U.S.D. #475 School District	<u>25,265,000</u>	66.5%	<u>\$ 16,801,225</u>
Total Estimated Overlapping Debt	\$ 56,690,000		\$ 37,698,850
DIRECT DEBT			
City of Junction City	<u>\$ 139,840,861</u>	100%	<u>\$ 139,840,861</u>
DIRECT & ESTIMATED OVERLAPPING DEBT	<u><u>\$ 196,530,861</u></u>		<u><u>\$ 177,539,711</u></u>

Source: Office of Geary County Clerk  
\*Numbers provided by County were for June 30, 2015  
\*\*Per person within city limits based on July 1, 2015 estimated population.  
Junction City = 24,621 Geary County = 37,030  
(1) Information represents the share of the respective debt which are obligations of the citizens of Junction City.

**City of Junction City, Kansas**  
**Pledged Revenue Coverage**  
**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Utility Service Charges</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenue</b>	<b>Debt Service Principal &amp; Interest</b>	<b>Coverage</b>
<b>2006</b>	\$ 6,112,332	\$ 4,062,138	\$ 2,050,194	\$ 1,379,923	149%
<b>2007</b>	\$ 7,152,798	\$ 5,110,181	\$ 2,042,617	\$ 1,448,373	141%
<b>2008</b>	\$ 6,939,622	\$ 4,427,980	\$ 2,511,642	\$ 1,608,536	156%
<b>2009</b>	\$ 7,665,298	\$ 6,131,616	\$ 1,533,682	\$ 1,915,830	80%
<b>2010</b>	\$ 8,009,136	\$ 7,712,856	\$ 1,974,702	\$ 1,678,422	118%
<b>2011</b>	\$ 8,719,225	\$ 5,180,850	\$ 3,538,375	\$ 896,655	395%
<b>2012*</b>	\$ 10,004,859	\$ 5,935,892	\$ 4,068,967	\$ 1,323,232	307%
<b>2013</b>	\$ 9,580,170	\$ 6,445,000	\$ 3,135,170	\$ 2,049,426	153%
<b>2014</b>	\$ 9,950,736	\$ 6,405,590	\$ 3,545,146	\$ 2,032,415	174%
<b>2015</b>	\$ 9,939,474	\$ 6,763,085	\$ 3,176,389	\$ 2,034,982	156%

\*City took over operations of water & wastewater distribution system in 2012.

**City of Junction City**  
**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Personal Income (2)</b>	<b>Per Capita Income (3)</b>	<b>Public School Enrollment (4)</b>	<b>Unemployment Rate (5)</b>	<b>Median Age (6)</b>
2006	16,106	\$ 598,756,656	\$37,176	6,441	4.9	29.0
2007	20,059	\$ 869,577,709	\$43,351	6,784	3.9	n/a
2008	20,671	\$ 906,257,982	\$43,842	7,048	4.4	n/a
2009	21,931	\$ 954,371,327	\$43,517	6,983	3.4	30.4
2010	23,353	\$ 960,812,479	\$41,143	7,868	7.9	n/a
2011	24,440	\$ 1,070,936,360	\$43,819	8,151	6.7	n/a
2012	25,817	\$ 1,076,078,377	\$41,681	7,905	7.3	n/a
2013	25,817	\$ 1,091,336,224	\$42,272	8,089	6.9	26.6
2014	25,388	\$ 1,100,645,964	\$43,353	8,172	6.5	29.3
2015	24,665*	n/a	n/a	7,732	5.5	29

(1) US Census Bureau as of 7/1/2015

(2 & 3) US Census Bureau and US Bureau of Economic Analysis

(4) Unified School District #475, Geary County

(5) Home Facts

(6) Surburban Facts

## City of Junction City Principal Employers

	<u>2015</u> <u>Estimated</u> <u>Number of</u> <u>Employees</u>	<u>2006</u> <u>Estimated</u> <u>Number of</u> <u>Employees</u>
Fort Riley Civil Service Civilian employees	3,543	1,600
U.S.D. #475 School District	1,350	912
Foot Locker Distribution Center	533	728
Smithfield Foods	412	641
Geary Community Hospital	400	376
Advanced Call Center Technolo	350	302
City of Junction City	250	187
Geary County	230	152
Dillons	230	130
Century Link	115	91

(1) Information Provided by Junction City/Geary County Economic Development  
Fort Riley spans two counties (Geary and Riley).



**City of Junction City, Kansas**  
**Full-time Employees by Department**  
**Last Ten Fiscal Years**

	2006		2007		2008		2009		2010*		2011		2012**		2013		2014		2015	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
<b><u>Governmental Activities:</u></b>																				
<b><u>General Government</u></b>																				
General Administration	5	2.50	6	2.99	7	3.30	6	2.72	7	4.43	8	5.09	5	2.66	5	2.69	5	2.63	5	2.60
Human Resources	11	5.25	7.5	3.73	4.5	2.12	4.5	2.04	1	0.63	1	0.64	1	0.53	1	0.54	1	0.53	1	0.52
Information Services	5	2.5	5	2.49	4	1.89	4	1.81	2	1.27	1	0.64	1	0.53	1	0.54	2	1.05	2	1.04
Economic Development	3	1.50	3	1.49	3	1.42	3	1.36	2	1.27	2	1.27	0	0.00	0	0.00	0	0.00	0	0.00
Building Maintenance													3	1.60	3	1.61	3	1.58	3	1.56
<b><u>Public Safety</u></b>																				
Police Department	73	36.50	74	36.82	77	36.32	72	32.65	63	39.87	63	40.13	68	36.17	69	37.10	70	36.84	70	36.46
Fire/EMS Department	48	24.00	49	24.38	51	24.06	56	25.40	50	31.65	50	31.85	53	28.19	53	28.49	53	27.89	53	27.60
Codes/Inspection	7	3.50	7	3.48	7	3.30	5	2.27	2.5	1.58	2.5	1.59	3	1.60	3	1.61	4	2.11	5	2.60
Municipal Court													6	3.19	6	3.23	5	2.63	6	3.13
<b><u>Public Works</u></b>																				
Engineering	6.5	3.25	3	1.49	2	0.94	2	0.91	2.5	1.58	2.5	1.59	2	1.06	2	1.08	4	2.11	3	1.56
Self Help Housing	3	1.5	3	1.49	3.5	1.65	3	1.36	3	1.90	3	1.91	3	1.60	0	0.00	0	0.00	0	0.00
Streets	0	0.00	0	0.00	0	0.00	0	0.00	1	0.63	1	0.64	12	6.38	12	6.45	12	6.32	12	6.25
<b><u>Culture &amp; Recreation</u></b>																				
Recreation	15	7.50	9.5	4.73	13.5	6.37	13.5	6.12	2	1.27	1	0.64	1	0.53	1	0.54	1	0.53	1	0.52
Parks									7	4.43	7	4.46	6	3.19	6	3.23	6	3.16	6	3.13
Junction City Arts	0	0	0	0	2	0.94	2	0.91	0	0.00	0	0	0	0.00	0	0.00	0	0.00	0	0.00
Spin City	0	0	0	0	0	0	12	5.44	1	0.63	1	0.64	2	1.06	1	0.54	1	0.53	1	0.52
Rolling Meadows Golf Course	13	6.50	13	6.47	17.5	8.25	17.5	7.94	5	3.16	5	3.18	2	1.06	3	1.61	3	1.58	3	1.56
<b>Total for Gov't-type Activities</b>	<b>189</b>	<b>94.50</b>	<b>180</b>	<b>89.55</b>	<b>192</b>	<b>90.57</b>	<b>200.5</b>	<b>90.93</b>	<b>149</b>	<b>94.3</b>	<b>148</b>	<b>94.27</b>	<b>168</b>	<b>89.36</b>	<b>166</b>	<b>89.25</b>	<b>170</b>	<b>89.47</b>	<b>171</b>	<b>89.06</b>
<b><u>Business-type Activities</u></b>																				
Solid Waste	0		0		0		0		0		0		6	3.19	6	3.23	6	3.16	6	3.13
Storm Water	0		0		0		0		0		0		0		0		0		1	0.52
Water/Sewer	11	5.50	21	10.45	20	9.43	20	9.07	9	5.70	9	5.73	14	7.45	14	7.53	14	7.37	14	7.29
<b>Total Business-type Activities</b>	<b>11</b>	<b>5.50</b>	<b>21</b>	<b>10.45</b>	<b>20</b>	<b>9.43</b>	<b>20</b>	<b>9.07</b>	<b>9</b>	<b>5.70</b>	<b>9</b>	<b>5.73</b>	<b>20</b>	<b>10.64</b>	<b>20</b>	<b>10.75</b>	<b>20</b>	<b>10.53</b>	<b>21</b>	<b>10.94</b>
<b>Total Full-time Employees</b>	<b>200</b>		<b>201</b>		<b>212</b>		<b>220.5</b>		<b>158</b>		<b>157</b>		<b>188</b>		<b>186</b>		<b>190</b>		<b>192</b>	

(1) In 2003, the City's 33 street employees became employees of Veolia Water, the contractor for the City's public works operations, water and wastewater plants.

\*Previous years include full and part-time employees. 2010-2015 are full-time employees only.

\*\*2012 the city took over public works operations that had been contract services since 1999.

**City of Junction City, Kansas**  
**Operating Indicators by Function / Program**  
**Last Ten Fiscal Years**

<b>Function/Program:</b>	<b>2005</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b><u>General Government</u></b>										
Building Permits Issued	848	1,034	348	1,209	1,042	1,022	958	994	1,090	1,174
Building Inspections Conducted	11,415	16,712	13,547	8,322	7,987	4,675	4,572	3,637	3,700	4,340
<b><u>Police</u></b>										
Physical Arrests	1,662	1,797	2,069	2,086	2,321	2,444	2,396	1,708	2,431	3,032
Traffic Violations	9,142	9,101	10,848	7,332	7,867	7,724	8,232	6,314	6,678	5,743
<b><u>Fire</u></b>										
Fire Calls	1,014	1,079	1,235	1,736	1,693	1,625	1,712	1,683	1,559	1,691
Emergency Medical Service Calls	2,245	2,402	2,726	2,705	2,627	2,652	2,804	2,815	2,921	3,188
<b><u>Parks &amp; Recreation</u></b>										
Golf course (Rounds of Golf)	24,156	21,680	21,513	21,575	17,567	14,468	17,016	12,952	15,678	17,346
Golf course (Rounds per Special Events)	1,743	2,341	1,763	2,198	2,160	1,431	808	1,077	571	1,564
<b><u>Water</u></b>										
Average daily consumption (gallons x 1,000)	3,110,000	3,000,000	2,860,000	2,939,748	3,419,414	3,268,000	3,190,000	2,904,667	2,973,000	2,888,000
Peak daily consumption (gallons x 1000)	5,135,000	4,988,000	4,516,000	4,358,000	5,734,000	6,216,000	5,620,000	5,229,000	6,331,000	5,719,000
<b><u>Wastewater</u></b>										
East Plant Average daily sewage treatment (gallons)	1,366,000	1,421,000	1,462,000	1,493,000	1,873,000	1,694,000	1,650,000	1,630,000	1,572,000	1,513,000
SW Plant Average daily sewage treatment (gallons)	673,000	717,000	672,000	689,000	745,000	818,166	715,000	770,000	816,000	831,000

**City of Junction City, Kansas**  
**Capital Asset Statistics by Function/Program**  
**Last Ten Fiscal Years**

Function/Program:	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b><u>Police</u></b>										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	7	7	7	7	7	7	7	7	7	7
<b><u>Fire Stations</u></b>	2	2	2	2	2	2	2	2	2	2
<b><u>Public Works</u></b>										
Streets (miles)	87.4	124	124	149	149	149	149	149	149	149
Streetlights	1,438	1,438	1,438	1,615	1,615	1,615	1,615	1,615	1,615	1,615
Traffic Signals	13	15	15	15	19	18	18	18	18	18
<b><u>Parks &amp; Recreation</u></b>										
Public Parks	17	17	18	18	18	19	19	19	19	19
Swimming Pools	1	1	1	1	1	1	1	1	1	1
Golf Courses	1	1	1	1	1	1	1	1	1	1
Baseball/Softball Fields	5/6	5/6	5/6	5/6	5/6	7	7	7	7	7
Tennis Courts	7	7	7	7	7	6	6	6	6	6
Community Centers	2	2	2	2	1*	1	1	1	1	1
Spin City Recreation Complex	1	1	1	1	1	1	1	1	1	1
<b><u>Water</u></b>										
Water mains (miles)	113.1	123.3	123.3	123.3	123.3	123.3	123.3	123.3	123.3	123.3
Storage capacity (gallons)	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
<b><u>Wastewater</u></b>										
Sanitary sewers (miles)	102.5	102.5	107	107	107	107	107	107	107	107
Treatment daily capacity (gallons)	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
<b><u>Storm water</u></b>										
Storm sewers (miles)	13	13	13	14.2	14.2	14.2	14.2	14.2	14.2	14.2

Source: City of Junction City, Kansas Departments  
 \*Summer Fun Club Building is no longer used.

CITY OF JUNCTION CITY, KANSAS

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
<u>U.S. Department of Transportation</u>		
Airport Improvement Program	20.106	\$ 36,021
Passed Through Kansas Department of Transportation		
Highway Planning and Construction	20.205	27,567
Highway Safety Cluster:		
State and Community Highway Safety	20.600	14,393
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	<u>5,039</u>
Total U.S. Department of Transportation		<u>83,020</u>
<u>U.S. Department of Housing and Urban Development</u>		
Passed Through Kansas Housing Resource Corp.		
Emergency Solutions Grant Program	14.231	<u>51,633</u>
Total U.S. Department of Housing and Urban Development		<u>51,633</u>
<u>U.S. Environmental Protection Agency</u>		
Passed Through Kansas Department of Health and Environment		
Capitalization Grants for Clean Water State Revolving Funds	66.458	557,603
Capitalization Grants for Drinking Water State Revolving Funds	66.468	<u>585,479</u>
Total U.S. Environmental Protection Agency		<u>1,143,082</u>
<u>U.S. Department of Justice</u>		
Bulletproof Vest Partnership Program	16.607	10,034
Edward Byrne Memorial Competitive Grant Program	16.803	<u>18,002</u>
Total U.S. Department of Justice		<u>28,036</u>
Total Expenditures of Federal Awards		<u>\$ 1,305,771</u>

CITY OF JUNCTION CITY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2015

1. Organization

The City of Junction City, Kansas (the City), is the recipient of several federal awards. All federal awards received directly from federal agencies, as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activities of the City, and is presented using the modified accrual basis of accounting. The information presented in this schedule is in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Guidance Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from those amounts presented in, or used in the presentation of, the financial statements.

3. Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the City's grant programs for economy and efficiency and program results that may result in disallowed costs to the City. However, management does not believe such audits would result in disallowed costs that would be material to the City's financial position at December 31, 2015.

5. Outstanding Loans

The City has outstanding loans under the EPA Capitalization Grant for Clean Water from the State Revolving Loan Fund, CFDA No. 66.458, totaling \$5,333,523 at December 31, 2015.

CITY OF JUNCTION CITY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED  
Year Ended December 31, 2015

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	<u>Qualified</u>	
Internal control over financial reporting:		
Material weakness(es) identified?	<u>      </u> Yes	<u>  X  </u> No
Significant deficiencies identified that are not considered to be material weaknesses?	<u>  X  </u> Yes	<u>      </u> None reported
Noncompliance material to financial statements noted?	<u>      </u> Yes	<u>  X  </u> No

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	<u>      </u> Yes	<u>  X  </u> No
Significant deficiencies identified that are not considered to be material weaknesses?	<u>      </u> Yes	<u>  X  </u> None reported
Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>	
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance	<u>      </u> Yes	<u>  X  </u> No

Identification of major programs:

CFDA Number(s)  
66.468

Name of Federal Program or Cluster  
Capitalization Grants for Drinking  
Water State Revolving Funds

Dollar threshold used to distinguish between type A and type B programs:	<u>\$750,000</u>
--	------------------

Auditee qualified as low-risk auditee?	<u>      </u> Yes	<u>  X  </u> No
--	-------------------	-----------------

CITY OF JUNCTION CITY, KANSAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED  
December 31, 2015

**Section 2 – Financial Statement Findings**

**Summary Schedule of Current Year Audit Findings**

15-01 – Financial Reporting Adjustments – Significant Deficiency

Condition/Cause

Many significant adjusting entries were required to correctly state account balances at year end. These adjusting entries were identified through the audit process. This was due to reconciliations of account balances not being performed by City staff.

Effect

A significant number of adjustments were required that are material to the financial statements that were not recorded in the original trial balance provided to us at the beginning of our audit or were not identified by the City's internal controls over financial reporting. A significant number of the required adjustments were only identified as the auditor's began the initial review of the provided audit schedules. Only after this audit review and audit notification to the City, were adjustments made to correct the general ledger and provided audit schedules.

Recommendation

We recommend that reconciliations of all balance sheet account balances be performed in a timely manner and all necessary adjustments be posted to the general ledger.

Corrective Action Plan/Management's Response

Management Agrees.

### **Summary Schedule of Prior Year Audit Findings**

#### **14-01 – Financial Reporting Adjustments – Significant Deficiency**

##### **Condition/Cause**

Many significant adjusting entries were required to correctly state account balances at year end. These adjusting entries were identified through the audit process. This was due to reconciliations of account balances not being performed by City staff.

##### **Effect**

A significant number of adjustments were required that are material to the financial statements that were not recorded in the original trial balance provided to us at the beginning of our audit or were not identified by the City's internal controls over financial reporting. A significant number of the required adjustments were only identified as the auditor's began the initial review of the provided audit schedules. Only after this audit review and audit notification to the City, were adjustments made to correct the general ledger and provided audit schedules.

##### **Recommendation**

We recommend that reconciliations of all balance sheet account balances be performed in a timely manner and all necessary adjustments be posted to the general ledger.

##### **Current Year Status**

Comment repeated as Finding 15-01

#### **14-02 – Capital Asset Records – Significant Deficiency**

##### **Condition/Cause**

During the audit, we noted that capital asset records were not sufficiently documented.

##### **Effect**

Capital asset detailed records did not properly reflect capital assets owned and maintained by the City.

##### **Recommendation**

We recommend that a reconciliation between capital asset records and capital asset expenditures be completed periodically. We also recommend that the capital asset additions and capital asset deletions forms be properly filled out by department heads. We also recommend the use of capital asset software to ensure capital asset items are properly recorded and depreciated.

##### **Current Year Status**

Resolved

### **Section 3 – Federal Award Findings and Questioned Costs**

#### **Summary Schedule of Current Year Audit Findings**

No noted findings in the current year.

#### **Summary Schedule of Prior Year Audit Findings**

No noted findings in the prior year.





MIZE & HOUSER  
COMPANY<sup>PA.</sup>

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"**

Mayor and City Commissioners  
City of Junction City, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Junction City, Kansas, (the City) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 28, 2016. Our report includes a reference to other auditors who audited the financial statements of the Junction City Public Library, as described in our report on the City's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Junction City Public Library were not audited in accordance with *Government Auditing Standards*. Our report references the Spirit of '76 discretely presented component unit, which has not been audited in accordance with *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal controls* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charge with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies, listed as finding 2015 – 1.

[www.mizehouser.com](http://www.mizehouser.com) ■ [mhco@mizehouser.com](mailto:mhco@mizehouser.com)

534 S Kansas Ave, Suite 700 ■ Topeka, KS 66603-3465 ■ 785.233.0536 p ■ 785.233.1078 f

534 S Kansas Ave, Suite 400 ■ Topeka, KS 66603-3454 ■ 785.234.5573 p ■ 785.234.1037 f

College Blvd, Suite 900 ■ Overland Park, KS 66210-1984 ■ 913.451.1882 p ■ 913.451.2211 f

Eighth Suite A ■ Lawrence, KS 66044-2771 ■ 785.842.8844 p ■ 785.842.9049 f

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### City's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mike Houser: Company PA*

Certified Public Accountants  
Lawrence, Kansas

June 28, 2016

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Mayor and City Commissioners  
City of Junction City, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of the City of Junction City, Kansas, (the City) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2015. The City's major federal financial programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, contracts, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the Kansas Municipal Audit and Accounting Guide. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

## Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charge with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Mize Houser & Company PA*

Certified Public Accountants  
Lawrence, Kansas

June 28, 2016

**Backup material for agenda item:**

- c. Consider the Application for Kansas Historical Designation to restore the Civil War Memorial Arch

# City of Junction City

## City Commission

### Agenda Memo

07-05-2016

**From:** Allen J. Dinkel, City Manager

**To:** Governing Body

**Subject: Support Application for Kansas Historical  
Designation of the Civil War Memorial Arch in Heritage Park**

---

**Objective:** Consider the Application for the Kansas Historical Designation to restore the Civil War Memorial Arch in Heritage Park.

**Explanation of Issue:** The Memorial Arch is in need of restoration and the Junction City Rotary Club has come forward with a proposal to take on the project. They are applying for grant funds and raising the remaining funds necessary for the restoration to take place. This project will not require any City funds they just need the application approved to move forward.

**Budget Impact:** None.

**Staff Recommendation:** Staff recommends approval of the application for the Kansas Historical Designation to restore the Civil War Memorial Arch in Heritage Park.

**Attachments:** Information from Karen Carroll.

# Kansas Historical Society

## Preliminary Site Information Questionnaire (PSIQ)

National Register of Historic Places / Register of Historic Kansas Places

Information provided on this questionnaire allows staff of the Kansas State Historic Preservation Office (SHPO) to provide feedback on a property's potential eligibility for listing in the National Register of Historic Places and/or the Register of Historic Kansas Places. **This is not a nomination form.** The assessment is based on staff's understanding of the property as it relates to the National Register Criteria for Evaluation and physical integrity requirements. If the property appears to meet the criteria, we will contact you with recommendations on completing a register nomination form.

Please include with this questionnaire **current photographs** of the property, showing all sides of buildings and overall building interior photographs. A **site plan** is helpful if there are multiple buildings or structures. For a property with a single building, we expect to receive at least 12 photos. If available, please include a copy or scan of historic photos of the property. We accept photograph prints and/or digital images on a CD or flash drive. We request high resolution digital photographs of at least 300dpi.

This form has no space limitation, and we encourage you to attach as many pages as necessary. Submitting copies of your research and sources is helpful and recommended. Please keep a copy of your completed form for your records, as materials submitted will not be returned.

1. Historic Name of Property: Grand Army of the Republic Arch
2. Current Name or Other Names of the Property: Grand Army of the Republic Arch
3. Street Address or Location (or Section/Township/Range): 6<sup>th</sup> and Washington in Heritage Park
4. City (or Vicinity): Junction City County: Geary
5. Historic Use: Memorial for Civil War Present Use: Memorial for Civil War
6. Date of Original Construction: 1898 Date(s) of Known Alterations: \_\_\_\_\_
7. Architect or Builder (if known): F.A Gardner Army Architect and superintendent quartermaster's department  
assisted by Captain Ruhlen in charge of the department from Fort Riley. Contractor: Ziegler and Dalton



Historic Preservation Office  
6425 SW 6th Avenue  
Topeka KS 66615  
kshs.org • 785-272-8681, ext. 240

# Kansas Historical Society

8. Describe the property and any notable features:

The monument is situated at the northeast corner of the city park, facing the northeast. The total height is 35 feet. The base has a width of 23 feet, the width of the piers being 7 feet 6 inches and square. The arch is 8 feet wide and is 16 feet to the keystone. On top is a block 3 feet thick and on this stands the zinc figure, 8 feet tall, of a volunteer American soldier. On each side of the soldier are 8 inch siege and garrison mortars. See the progress report from Randall Thies (Retired Cultural Resources division of the Kansas State Historical Society) for August 28, 1996.

On the arch are two grey marble plaques inscribed with the following: In memory of the soldiers and sailors of 1861-1865/who inspired by patriotism/freely offered their lives/for the maintenance of/an undivided county. Below that, in very faint bas relief, is an illegible design, probably a floral pattern. On the northern PL panel, the following is inscribed: 1861-1865/Total Enlistment/2,778,304/Killed in Battle/67,050/Died of Wounds received in action/43,012/Died from other causes/249,456. The arch contains one other marking. The keystone on the street (NE) face of the arch has the following in bas relief, placed at an oblique angle to read from upper left to lower right : 1898.

On the 4<sup>th</sup> of July in 1898, a corner stone of soldiers' monument laid many articles. See Republican July 8, 1898. Unfortunately, the article does not mention the location of the corner stone.

Type of exterior building materials, if applicable:

Exterior Siding: ☐ Wood ☒ Stone ☐ Brick ☐ Stucco ☐ Asbestos ☐ Metal ☐ Vinyl

Other \_\_\_\_\_

Roof: ☐ Composition Shingle ☐ Asphalt ☐ Wood Shingle ☐ Clay Tile ☐ Metal ☐ Synthetics

Other \_\_\_\_\_

Foundation: ☒ Stone ☐ Concrete Other \_\_\_\_\_

Built and designed landscape features (stone walls, plantings, etc.):

List all buildings/structures: Described in No. 8 Above

9. **IMPORTANT!** Describe known alterations to the property and when they were made (if known). Are there additions or exterior alterations? For example, alterations to front and rear porches are common, or older detached garages have often been demolished.

The arch has been cleaned and repointed in 1996 according to Gaylynn Childs, past director of the Geary County Historical Society Museum.

See October 7, 1997 article from the Junction City Daily Union.

There has been two pairs of steel bars attached to either side of the arch. We are not sure what they are for. However may have been for mounting speakers.

There has been some calking done at some time to loss of mortar between the stones..

A sprinkler system control box is attached at the bottom. See pictures.



# Kansas Historical Society

b. Are buildings and features in their original locations or have they been moved? If moved, explain when and from where the features were relocated.

No.

c. Is work to the property planned? If yes, explain.

Work planned for the arch consists of preparing construction documents and specifications using the Secretary of the Interiors Standards for Treatment of Historic Structures. Existing stonework will be cleaned using the mildest process available to remove debris, vegetation and discoloration. Stonework that has deteriorated will be replaced to match original if it is unable to be repaired with full or veneer stone pinned and epoxied in place or rebuilt with patching mortar such as Jahn by Cathedral Stone Inc. after suitable solid substrate is obtained if in smaller areas capable of receiving this treatment. Existing calking that has been used in lieu of mortar for joint repairs will be removed and suitable mortar matching original as closely as possible will be used for pointing. Epoxy injection will be used for minor/hairline cracking.

Steel brackets attached to the arch as noted elsewhere in the document will be removed and anchor locations infilled with matching patch material.

Metal work will be cleaned as appropriate for the material. The marble plaques will be retained in their existing locations and simulated legible plaques will be placed adjacent to, not on, the arch with original text inscriptions. These will likely be on self-supporting structures. The existing site irrigation control unit will be relocated away from the arch structure.

The basic scope of work described herein will address the condition of the arch at the time of this application. Additional attention to areas will be addressed as noted in final inspection processes.

10. Is this property a locally designated landmark ? ☒ Yes ☐ No

11. Why do you think this property is significant?

See the attachment from Theis and Childs. I agree the show of patriotism to Junction City still lives on. Our Heritage Park reflects the respect and dedication to our soldiers and their families. It pays tribute to the Civil War veterans and is a great example of our fore fathers of Junction City. It shows the strength of our town.

12. Provide a list of sources that document the historical and/or architectural significance of the property.

Attaching copies of these sources is recommended.

November 5, 1879 Republican Newspaper of Junction City

July 8, 1898, Republican Newspaper of Junction City

July 5, 1898 Republican Newspaper of Junction City

September 16, 1898 Republican Newspaper of Junction City

Copy of the notes from Mr. Randall M. Thies 4 October 1998, Amendments from Sep 19, 1996

Our Town on the Plains p 148, 151 Author James R Shortridge

Set in Stone p 326-327 Author JC Sesquicentennial Publication produced the Geary County Historical Society

# Kansas Historical Society

## 13. Why is Register Listing being sought?

We want to maintain and protect the arch for the future benefit of the community. We would like everyone to visit our Heritage Park and share in the patriotism. We hope to apply for a Heritage Trust Fund grant to assist in the cost of repair and refurbishment to keep the Arch in good condition for the foreseeable future.

### *Submitter's Information*

Name: Karen Carroll President of Rotary Club Junction City

Telephone: 785-307-1751

Mailing Address: 1980 2680 Lane Chapman, KS 67431

Email address: kcarroll2121@gmail.com

Date: 06/23/16

If you are not the property owner, do you have the consent of the property owner to pursue register listing?

☒ Yes ☐ No

Property Owner City of Junction City

Telephone: 785-238-3103

Mailing Address: 700 N Jefferson Junction City, KS 66441

Email address: [Shawna.settles@jcks.com](mailto:Shawna.settles@jcks.com) City Clerk

# Kansas Historical Society

*Please allow two weeks for staff review.*

Submit this form to:

Kansas Historical Society  
Attn: National Register Coordinator  
6425 SW 6<sup>th</sup> Avenue  
Topeka, KS 66615

Don't forget:

- ☐ Keep a copy for your file
- ☐ Include photos (prints and/or CD or flash drive)
- ☐ Copy or scan of historic photos (if available)
- ☐ Copies of research (recommended)
- ☐ Site Plan or aerial image (recommended)

Web links to additional information:

- The National Register of Historic Places & the Register of Historic Kansas Places: [kshs.org/14635](http://kshs.org/14635)
- How to Apply the National Register Criteria for Evaluation: [kshs.org/14636](http://kshs.org/14636)
- The state preservation law (KSA 75-2724): [kshs.org/15577](http://kshs.org/15577)
- State and federal rehabilitation tax credits: [kshs.org/14673](http://kshs.org/14673)
- Heritage Trust Fund grant: [kshs.org/14617](http://kshs.org/14617)
- Technical preservation assistance: [kshs.org/14649](http://kshs.org/14649)
- *Kansas Preservation* newsletter: [kshs.org/15064](http://kshs.org/15064)



Photography: Lisa Hornung-Hay

The Civil War memorial arch, erected in 1898 in memory of all Kansans who died in the Civil War, is found at the northeast corner of Heritage Park in downtown Junction City. The natural-stone arch is more than 35 feet tall and is topped by an eight-foot statue of a Civil War soldier.

## City may throw party for memorial's 100th birthday

By PENNY MACUMBER

Local Editor

The approaching centennial of the dedication of the Civil War memorial arch located in Heritage Park deserves a celebration supported by the city of Junction City, according to Gaylynn Childs, director of the Geary County Historical Society Museum.

Childs will be making a formal request for that support on behalf of the Historical Preservation Advisory Board to the Junction City Commissioners at their meeting tonight at 7 p.m.

The Civil War memorial arch, erected in 1898 in memory of all Kansans who died in the Civil War, is found at the northeast corner of Heritage Park, which is considered the park's entrance. The members of the Grand Army of the Republic, the organization for veterans of the Civil War, sponsored the building of the memorial. The arch is more than 35 feet tall, topped by a statue of a Civil War soldier that is more than eight feet tall. The structure is made of native stone, which was cleaned and repointed about a year ago, according to Childs.

The issue a celebration came to the forefront following an inspection made by Randall M. Thies of the Cultural Resources division of the Kansas State Historical Society. Thies wrote a letter to Junction City Department of Engineering and Inspection giving his assessment of the condition of the statue. Thies's findings were that the statue is made of zinc, or "white bronze," and that it is in "excellent condition." Thies pointed out in his report that the memorial's upcoming centennial warranted "a birthday party," and noted that Memorial Day would be an appropriate time.

Childs supports Thies' recommendation and plans to suggest that the celebration be held next year on Memorial Day, the Fourth of July or in September on the anniversary of the dedication of the memorial.

J.C. Union  
Oct. 7, 1997  
Page 1 of 2

Continued From Page 1

The plans for the memorial were first drawn up by "Mr. Gardner, an architect at Fort Riley," according to an article published in The Daily Union in 1898. Childs said that the dedication celebration lasted for several days and included a Civil War encampment, speeches and band concerts. Children from the all of the elementary schools in town saved their pennies, nickels and dimes to help pay for the memorial and on the day of the dedication they marched to the ceremonies from their schools, waving flags. Childs visualizes a similar celebration in

1998.

In Thies' report on the condition of the statue, he said that it is covered in a natural, chalky film which functions as a preservative patina. He pointed out that there are two slight problems — some small cracks in some of the seams of the statue and a slight backward tilt caused by the sagging of the base located under the soldier's right heel. His recommendation is that, sometime in the next century, plans should be made to take the statue down so that professionals may clean it, resolder it, fill in pores and pits, sand it and finally, paint it.

He advised that city workers need to continue to inspect the statue for enlarging cracks and to keep an eye on an increase in the tilt of the statue.

Thies called the statue "a real treasure, a genuine cultural legacy." He also noted that the statue is only one of 36 such statues in Kansas, four of which are made of white bronze. He said that the statue "may be the tallest, rivaled only by the one in Iola."

Thies also pointed out that the 8-inch siege mortars on either side of the statue, which he

found to be in excellent condition, are genuine Civil War mortars, made in 1863 and 1864, respectively. The mortars are the only ones found on existing monuments in the state of Kansas, except for a 10-inch siege and-garrison mortar found at Larned in front of the Santa Fe Trail Center.

"The idea of a celebration is appropriate in light of the historic district preservation efforts in Junction City and the opportunity to capitalize on the centennial will make the public aware of those efforts and recognize the treasure we have in this arch," Childs said.

*The Union*  
Oct 7, 1997  
Page 292

Nov 5, 1897

Page 3 Column 3-4

## THE G. A. R. MONUMENT.

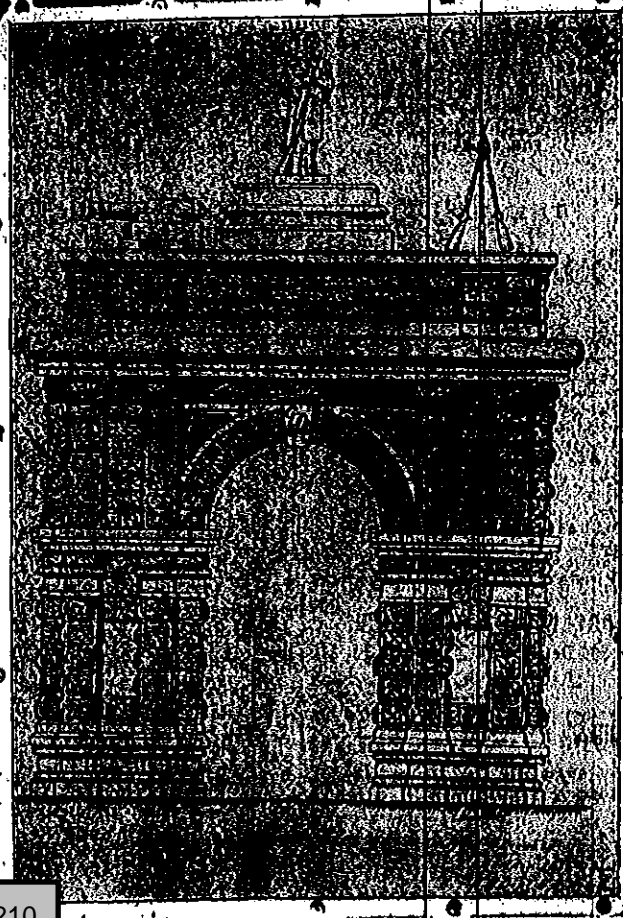
Genry is to have one of the most Splendid Monuments to the Memory of the Dead Heroes to be found in any County in the State.

Much is being done in many parts of the country in the way of erecting suitable monuments in honor of our fallen heroes who sacrificed so much that we might have a united country; and it is right and proper for the government to encourage the erection of these landmarks and monuments as the guide-boards for future generations; that they may realize that the 18th century was one of the most noted of all civilized times; and, further, that the great War of the Rebellion, lasting from 1861 to 1865, not only established the fact that the Constitution is supreme—that we are a government of the people, for the people and by the people—but that slavery was wiped out and that we are a nation of free men.

It was with these thoughts in mind that a move along this line was made eight years ago, but not until now has the time seemed right and proper to

in his possession a blue print, and assures Major John Davidson, chairman of the committee on construction, that this matter will receive prompt attention at the War department on his arrival at Washington.

As before stated, the monument will cost \$1,800. Two ways have been adopted. One is to sell monument buttons at 50 cents each, and the other is to receive subscriptions. Two thousand buttons have been ordered, and will be ready for sale in a few days. The button will, of course, carry a photograph of the monument. The manufacturers assure the committee that this will be the handsomest button ever sent into the West. Every school district will be expected to help push the sale of buttons. Three prizes will be offered for the districts selling the greatest number of buttons, in proportion to the scholarship of the school. A subscription list will soon be opened



carry the conception to a successful completion. Much time has been spent in paving the way for the "beginning." There was a great quantity of sentiment that the City park was the proper place for a G. A. R. monument, but there was at first many differences of opinion as to what the general design of the monument should be. Some thought it should be a "Lion," or a monument erected to the memory of some other of the great men whose names are now in history, but after much shifting the central idea gradually assumed shape in the form of a monument to be dedicated to the volunteer American soldier. Following this came the details as to what form should be adopted. The "arch" monument finally emerged, and was not only adopted by the Junction City Post, but endorsed by everyone who has examined the plans and seen the elevation. Much credit is due Mr. J. A. Gardner, architect and superintendent quartermaster's department, Fort Riley, Kansas, assisted by Capt. Ruhlen in charge of the department, for many valuable suggestions and for execution of the design.

The monument is to be situated at the northeast corner of the city park facing the northeast. The total height will be 35 feet, or nearly as high as the top of the third story of the Bartel house. The accompanying cut shows the general design, which will be exceedingly rich and handsome. The base has a width of 23 feet, the width of the pier being 7 feet 6 inches and square. The arch is 13 feet wide and 16 feet to the key stone. On top of the arch is a flag pole and on the pier is a small flag pole. The flag pole on the pier is 10 feet high and the flag pole on the arch is 16 feet high. The flag pole on the pier is 10 feet high and the flag pole on the arch is 16 feet high.

for voluntary contributions. It is hoped that every citizen of the county will wear a monument button. Every loyal citizen of the county will, of course, place his shoulder to the wheel and help make the monument a grand success. The intention is to unveil this structure next fall on the occasion of the Fifth district G. A. R. meeting to be held in Junction City. The best speakers of national fame to be reached will doubtless be present.

The committee which has charge of construction, as well as raising funds, is made up as follows:

Major John Davidson, chairman.

Comrade J. E. Clements, secretary.

Hon. J. J. Muesenmayer, treasurer.

As shown by the cut, this monument made of heavy stone will not only be a credit to the county, but a right handsome addition to the city park. It will make a showing that will at once attract every visitor within our gates. The monument will bring our beautiful park into still greater prominence.

It will call for still further care and beautifying of the park. Other and above all other considerations the lesson in patriotism that it will teach will be worth to the county many times its cost. It will at once appeal to every home in the county to make for how humble, how grand, we are all Americans and we can all be patriotic citizens. It doesn't require any more money to enable us to be patriotic on these lines than it did when President Lincoln called for volunteers in 1861. Schools and churches will be found in that line into patriotic enterprises.

The monument is composed of heavy stone and will be a right handsome addition to the city park. It will make a showing that will at once attract every visitor within our gates. The monument will bring our beautiful park into still greater prominence.

# Glasses.

Republican  
July 8, 1898

## THE FOURTH IN JUNCTION CITY.

Laying of the Corner Stone—Commander Eastman and Judge Beckman—A Day Pleasantly Spent.

The fourth of July celebration in this city was not as lively as on former occasions, and while there were no special attractions for the entertainment of the people all seemed to have enjoyed themselves sitting around in the park, drinking lemonade and soda pop and eating dinner with the Women's Relief Corps, and a mighty good dinner it was.

The members of Junction City Post No. 23 met at the hall and were introduced to Department Commander D. W. Eastman, of Emporia, who was present to participate in the laying of the corner stone.

Promptly at 9:30 the members of the post, headed by the Junction City band marched from the post hall to the park and formed a square around the foundation of the monument, and Post Commander White called upon Rev. J. K. Miller to pray. The band then played America, at the conclusion of which Department Commander Eastman took charge and officiated at the laying of the corner stone, using the ritualistic services of the G. A. R. used on such occasions. John T. Dalton assisted Capt. John Davidson in the masonry work of laying the stone.

The following is a list of articles and records deposited in corner stone of soldiers' monument laid July 4, 1898:

- Copy of charter of Post 132.
- List of charter members of Post 132.
- List of members of Post 132.
- One G. A. R. badge.
- One G. A. R. button.
- Copy of charter of Relief Corps No. 6.
- List of charter members of Relief Corps No. 6.
- List of members of Relief Corps No. 6.
- One Relief Corps button.
- List of all soldiers in Geary county.
- List of subscribers to monument fund.
- Photograph of monument.
- Monument button.
- Loyal Legion button, furnished by Capt. Rockwell.
- Address by Mrs. Rev. S. M. Barnes to the 17th Illinois regiment in 1861.
- Letter from Comrade Stakebake, to be answered later on.
- Envelope of John Davidson & Son, postage paid.
- One copy Junction City Union.
- Dispatch announcing the destruction of Corvora's fleet and capture of Santiago.

After the ceremonies of laying the corner stone were through with; the people surrounded the platform to listen to the orators. Capt. J. R. McClure presided, and in addressing the audience took occasion to tell of the raising of the United States flag in Junction City in the spring of 1861. At that time sentiment between north and south in this community was about evenly divided. The Union sympathizers put their heads together and concluded it was about time to unfurl Old Glory to the breeze, and held a meeting in Capt. McClure's office and fixed a day and an hour for the raising. The Southern sympathizers, learning of the proposed move, made a move to head it off. Threats were made that if the project was attempted blood would be spilled, but the Union sympathizers told them the flag would be raised on schedule time and if they wanted trouble they could have it. The bold stand taken by the Union people won and no trouble occurred, and Old Glory floated from the top of the pole at the appointed hour.

At the close of his remarks Capt. McClure introduced Department Com-

Old Glory to the breeze, and held a meeting in Capt. McClure's office and fixed a day and an hour for the raising. The Southern sympathizers, learning of the proposed move, made a move to head it off. Threats were made that if the project was attempted blood would be spilled, but the Union sympathizers told them the flag would be raised on schedule time and if they wanted trouble they could have it. The bold stand taken by the Union people won and no trouble occurred, and Old Glory floated from the top of the pole at the appointed hour.



At the close of his remarks Capt. McClure introduced Department Commander Eastman who addressed the people for about twenty minutes, paying the volunteer soldiers of 1861 to 1865 a glowing tribute. During the course of his remarks he said no country on earth had ever furnished an army where the standard in morals, education and good citizenship averaged as high as in the army of the rebellion. He said the same is also true of the boys who have gone to the front this year to fight Spain.

The next speaker was Judge J. V. Beckman, of Arkansas City, the orator of the day. Probably there is not a more forcible speaker in Kansas than Judge Beckman, and for nearly an hour and a half he had the closest attention of those present. He spoke of the first movement of the masses for more liberties and gave the credit for the movement to the Romans. He followed with descriptions and causes of the French revolution, another movement for liberty. From France he invaded England and described the efforts of the common people there for liberty, showing that opposition to crownheadism and the divine rights of kings has always been combatted by liberty-loving people. He next spoke of the efforts of the thirteen colonies for wider liberties, and finally of the climax and the signing of the Declaration of Independence, of the hardships of our forefathers during the Revolutionary war and the priceless boon transmitted to the generations to follow. The speaker said the United States was the cradle of liberty and this being the fact that it is not strange that the American people should extend a helping hand to the oppressed and starving in other lands.

It was a splendid speech, free from any political reference whatever, and was appreciated and enjoyed by all who heard it. When he spoke of the volunteer soldiers of '61 to '65, of a charge he once witnessed, and of the result of that charge there was plenty of evidence present that the description touched tender hearts and sympathetic natures. It is no disgrace for a strong man to shed a few tears. It is rather an evidence that he is strong in manly courage. His reference to the fight with Spain, and the assistance rendered the Cubans in their efforts for liberty, thoroughly established in the minds of those present the liberty loving sentiment which prevails in the hearts of the American people. He said that no country on earth could show in the ranks of its army the millionaire and the poor man fighting shoulder to shoulder for such principles, and one as brave and true as the other.

Judge Beckman made many friends by his visit to this city.

Of course the small boy was in evidence with his crackers, torpedoes, etc. It would have been a failure as the fourth of July were they not present,

## FI DRUGS, PAINIS ANI

No accidents of consequence occurred—probably a burned finger here and there—but no dreadful accident to those we love. A dog got too frisky with a cannon cracker some boy had thrown into the street, and ran and plucked it up in his mouth. He won't do it any more. It was his last fourth of July on earth. If they have cannon crackers in the dog heaven he will know better than to monkey with one.

The fire works at night were very slim, and would have been none but for the band and Durbin Bros. And while speaking of the band we want to emphasize that our band is all right and that Mr. Clewell is entitled to much praise for the manner in which he has developed and trained his men. The boys deserve to be substantially encouraged.

Daily Union - July 5, 1898

#### Junction City 4th of July.

In a modest way Junction City celebrated July 4th and at the same time laid the cornerstone for her G. A. R. monument. The day was perfection in all that that means. The city was decorated handsomely with the stars stripes and bunting, and flags were flying in the gentle breeze from every flag staff in the city. All through the residence portions of the city flags could be seen floating. It was a glorious 4th of July. As soon as the crowds began to assemble on the streets and at the park, THE DAILY UNION's war bulletins began to come in. The first brought the glad tidings that Sampson had annihilated Cervera's fleet and that Shafter had Santiago at his mercy. Following this came the news that the troops had landed safely at Manila and that they had scopped in new territory on the way over. These two dispatches would have been a whole 4th of July program in themselves, but the good news kept coming. The big crowd was in the very best of spirits to lay the cornerstone to a monument in honor of the heroes who fell from '61 to '65. Never since the war of the Rebellion has national spirit ran so high as it did Monday in Junction City. The celebration was a genuine love-feast. Every body congratulated every one else upon being Americans and being beneath the stars and strips.

Early in the forenoon Junction City's splendid band took possession of the grand stand in the park and played until near 10:30 when it went to the G. A. R. post room. The band, headed by Comrade George W. Chase, led the members of the Post to the site of the monument, where they formed a hollow square around the base of the monument. Rev. J. K. Miller led the assembly in prayer. The Band played "America," after which Department Commander Eastman of Emporia began reading the G. A. R. ritual for the occasion, giving the preliminary exercises. "The Star Spangled Banner" was played with splendid effect. The Department Commander then directed Major John Davidson to place the box in the corner stone, lay the mortar, and the stone was shifted in place by Contractor Dalton, for Ziegler & Dalton. The band again played a national air, and the Department Commander made a few appropriately patriotic remarks. The trowel used on this occasion was presented to Comrade Eastman.

The orator of the day was Judge Beekman of Arkansas City, a comrade, and a speaker of much power. The speech rang with the right kind of patriotism. Time after time the audience interrupted the speaker with

Sept 16, 1898 P 2 C 3 MLC

### Unveiling Ceremonies

The G. A. R. reunion and unveiling ceremonies would have been uniformly successful but for the bad weather which interfered with the latter part of the program. A large tent was erected on east 7th Street.

On Thursday afternoon a large crowd gathered at the tent. In presenting the freedom of the city to the old soldiers Mayor Daugherty made an able address the following being the synopsis gathered by The Tribune reporter:

Ladies, Gentlemen and members of the Grand Army of the Republic—

Impressed with the honor delegated to me to welcome you here today permit me, in the name of this Grand little city at the confluence of the Smoky Hill and Republican Rivers, in the name of the municipality, in the name of its good citizens and resident Old Soldiers to extend to each and every one of you a most hearty and cordial welcome. Junction City is noted for its hospitality. It is a city of modest homes rather than of magnificent palaces—homes that are neatly furnished and well kept with beautiful surroundings. Let me tell you something of the city. We have fifty miles of good streets and between twenty-five and thirty miles of stone sidewalks. We have the finest Opera House and City Hall in the state now nearing completion. We have four fine public school buildings, and two thousand scholars of school age to answer to roll call. The ladies have a fine Club house on the corner of 3rd and Jefferson Streets that you should see before leaving our City. We have fifteen or twenty different churches representing most of the denominations known for this part of the state. You can pay your money and take your choice. Our city has

beautiful surroundings. Located in one of the most beautiful and fertile valleys in the world. In fertility it excels the Nile. The fertility of the Nile depends upon the silt brought down by the annual overflow; but this Valley has been fertilized by the accumulations of Geologic Ages, until the soil is many feet deep and perfectly inexhaustible. No use in going to the Klondyke to dig gold, for it is here in inexhaustible quantities for the man with pluck, energy and industry to delve in the soil for it. You old soldiers have all passed the meridian of life and are decending on the other side. You have long since sown your wild oats, and reaped your crop of barren regrets. You know how to behave and I have no fears in extending to each and every one of you the freedom of the city."

Capt. Wright responded by a witty address. In the evening Messrs. Calderhead Vincent and Waters spoke. Friday the unveiling ceremonies were quite impressive. The rain made it necessary to adjourn to the big tent. Capt. J. G. Waters made the dedication speech. Other speakers were Prof. Frank Nelson, Republican candidate for state superintendent of public instruction; Hon. John MacDonald, editor of the Western School Journal, Topeka; and Chaplain Barry of Fort Riley. Miss Johnson, the talented daughter of Editor Johnson of the Salina Sun, gave one of the most charming numbers on the reunion program in her recital. Friday the camp fire was held in the M. E. church. Saturday morning the program closed with a reception in the G. A. R. hall, at which several comrades spoke.

**COPY**  
FOR YOUR INFORMATION

File: Geary County, Junction City Civil War statue/monument

Subject: Progress report by Thies for 28 August 1996

On this date I drove over to Junction City to inspect their Civil War statue. The day before I had talked on the phone with city official Bill Fader, who requested my assistance in determining the nature and condition of the statue with regard to a cleaning and overall enhancement of the monument then in progress. A local contractor, Roy Fausnett, had donated labor and equipment for the project, and prior to my arrival they had pressure-washed the arch with a soap/water mixture, clear washed it, sprayed it with a special sealer, and then painted the two mortars with the best paint recommended by a local paint store. The statue had not yet been touched, and they were unsure as to what they should do with it, although pressure washing and painting had both been considered.

I met as scheduled at 10:00 with a variety of individuals: David Paul and his helper (David is a partner of Fausnett in one of the many business ventures in which Fausnett is involved), who had done the earlier work on the monument; Roy Fausnett, who showed up towards the end of my investigation; and city officials Bill Fader and Tom Neal. I talked for a few minutes with Fader and Neal, and gave them a copy of the "White Bronze" article that I had photocopied. I then ascended the arch via cherrypicker. I was then able to get out of the cherrypicker and physically inspect the statue and mortars.

Both mortars are clearly real Civil War relics, rather than replicas as I had previously thought. Both are 8-inch siege and garrison mortars, apparently lying upside down. The north mortar has a notched breech while the other does not. The north mortar has muzzle markings that read as follows (slash mark indicates end of a line): No.23 C.A. & Co. 1020 Lbs./T.J.R. 1863/. The south mortar has muzzle markings that read as follows (with asterisk indicating five-pointed star): \* No.42. 1009 lbs. S.C.L. \*/FORT PITT. PA. 1864./. These markings indicate that the north mortar was made in Boston (Mass) by Cyrus Alger & Co. and inspected by Thomas Jackson Rodman in 1863. The south mortar was made in Pennsylvania at the Fort Pitt Foundry and inspected by Stephan Carr Lyford in 1864. Both mortars are in good shape except for rusting interiors due to their pointing upright and collecting water. Information on these mortars was provided on 18 Sep 96 to cannon researcher Wayne Stark of Baden, PA, and more information will be forthcoming from him about them. The mortars are obviously the two mentioned in his "Kansas Cannon Leads" list as having been given to the Junction City GAR Post 132 in 1899.

The statue was found to be "White Bronze" (zinc), as I had thought. It has a light chalky film as expected, but did not appear to need any special restorative work at present. I advised against pressurized washing and/or brushing which would have removed the film (which is in essence a natural patina and hence a preservative); washing would also have forced water into the small seam cracks present in a few places on the statue. Slight seam cracks were seen on the underside of the right arm-coat cuff and along the base or hemline of the cape and coat--the hemline cracks are discontinuous and not alarmingly prominent. I saw no weep holes, clogged or otherwise, nor did I see any signs of previous repairs to the statue.

The worst aspect of the statue is the slight backward tilt resulting from a slight sag in the top surface of the integral (zinc) base (or plinth) under the soldier's right (rear) heel. The tilt is not pronounced, but is noticeable both up close and from a distance. It is not so great as to fear toppling of the statue, and may have been there for some time. It could be indicative of a compressing of whatever is under or in the presumably hollow square slab-shaped base. There are no cracks in the corners of the base, and the bottom edges were recently caulked, so I could get no idea as to whether anything (slab of wood, etc) is within the base.

Overall, the statue seemed to be in great shape, considering it is nearly a hundred years old (erected 1898). Photos were taken by me and by J. Watson of J. Watson Photography located right across the street in the old Bartell Hotel building now owned by Roy Fausnett. Measurements and descriptive details were recorded using my standard Civil War Statue form, and subsequently used to amend my Save Outdoor Sculpture! (SOS!) form submitted about a year ago. I note that my previous visits that resulted in written documentation were on 29 Sep 95 and 15 Jul 94.

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Randall M. Thies; typed 19-20 Sep 1996 from notes of 28 August 1996.

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Randall M. Thies; typed 19-20 Sep 1996 from notes of 28 August 1996.

Junction City--Geary County--located atop Civil War monument in downtown city park--field visit of 28 August 1996--two 8-inch Siege and Garrison Mortars. The two mortars are relatively inaccessible atop a 35-ft monumental stone arch, where they sit in shallow depressions on either side (to the northwest and southeast) of a Civil War soldier statue which faces to the northeast. Both mortars are iron and were recently painted battleship gray. Bore interiors are unpainted and rusty. Both mortars have bore diameters of 8 inches and tube diameters of 16 inches, trunnion diameters of 10 inches, and measure 22.5 inches in overall width from trunnion to trunnion. The muzzle markings on both appear to be upside down.

The north mortar has a length of approximately 22 inches. The trunnions have a depth of 3.5 inches. The weapon has a notched breech (apparently six notches). The muzzle face reads: No. 23 C.A. & Co. 1020 Lbs./T.J.R. 1863/.

The south mortar has a length of approximately 21 inches. It has a smooth unnotched breech. The trunnions have a depth of 2.5 inches. There is a dent on the top surface of the tube and on the top surface of the right trunnion. The muzzle face reads (\*=five-pointed star): \* No. 42. 1009 lbs. S.C.L.\*/FORT PITT. PA. 1864./

COPY  
FOR YOUR INFORMATION  
ang. sent to Stark

Page 2. Markings and Inscriptions (amended 19 Sep 1996)

The Junction City Civil War monument consists of a zinc or "white bronze" soldier statue flanked by two Civil War mortars placed atop a large, massive, flat-topped memorial arch composed of limestone blocks surmounted by three large limestone slabs. The statue and arch are oriented to face northeast towards the street intersection and downtown business area (the monument is located on the northeast corner of a downtown city park located at the south end of the main business area). The statue has no inscriptions or markings on it. Inscriptions are present on gray marble panels that are inset into the northeast faces of each of the two square piers of the arch. On the southern or PR panel, the following is inscribed at the top of the panel: IN GOD WE TRUST/. The words are arranged in a semicircle around and over a very faint bas relief representation of a GAR badge below which is inscribed the following: IN MEMORY OF/THE SOLDIERS AND SAILORS OF/1861-1865/WHO INSPIRED BY PATRIOTISM/FREELY OFFERED THEIR LIVES/FOR THE MAINTENANCE OF/AN UNDIVIDED COUNTRY/. Below that, in very faint bas relief, is an illegible design, probably a floral pattern. On the northern or PL panel, the following is inscribed: 1861-1865/TOTAL ENLISTMENT/2,778,304/KILLED IN BATTLE/67,050/DIED OF WOUNDS RECEIVED IN ACTION/43,012/DIED FROM OTHER CAUSES/249,456/. The arch contains one other marking. The keystone on the street (northeast) face of the arch has the following in bas relief, placed at an oblique angle to read from upper left to lower right: 1898/.

COPIE  
FOR YOUR INFORMATION  
*inserts for SOS! jam*



#### Part IV. Overall Description (amended 19 Sep 1996)

The Junction City Civil War monument consists of a zinc or "White Bronze" soldier statue with integral base (or plinth), placed on three square limestone slabs of successively larger size, which are centered on the flat rectangular top of a large massive memorial arch composed of limestone blocks. At each end of the top of the arch, perhaps a foot distant from the slabs on which the statue stands, is a square limestone slab on which is placed a Civil War mortar. The two mortars are 8-inch siege and garrison mortars, but of two different types, the north one having a notched breech, the south mortar having a smooth breech. The soldier and arch are oriented to face northeast towards the street intersection and downtown business area. Rectangular gray marble panels containing inscribed dedicatory phrases are inset into the northeast faces of each of the two piers of the arch. The memorial arch has a flat top, but the actual arch which forms the interior passageway is a true arch of rounded barrel vault style, with keystones in the center. The soldier statue is larger than lifesize, measuring approximately 94 inches in height, or a little under eight feet tall. It stands and is integrally attached to a square slab-shaped base (or plinth) measuring six inches in height and 23 inches along each side. The statue represents a Civil War soldier standing in an "at rest" position with left foot forward and angled outward at a 45 degree angle; the right foot is to the rear and the toe is turned only slightly to the right. The soldier is holding the upper or distal end of his rifle with both hands centered over his chest, left hand placed above and touching the right, with the left hand a short distance below the muzzle of the rifle. The rifle butt rests on the "ground" a few inches in front and to PR of the soldier's right foot. The rifle is turned so that the trigger guard faces outward to PR. Most of the rifle butt extends off and beyond the edge of the plinth by about five inches. The soldier's footgear appears to be brogans judging from their cut, although shoelaces cannot be seen. The soldier is wearing a kepi, and a greatcoat with a shawl-style outer collar and an upright inner collar, buttoned at the neck. The cape of the greatcoat is thrown back, or appears to be blown back, over both arms, exposing the chest and most of both arms--only the upper right arm is entirely covered. A belt encircles the greatcoat. A bayonet in scabbard hangs from the belt on PL, not quite at the soldier's side but slightly forward, angled so that the tip of the bayonet points downward and to the rear. A cartridge box hangs from the belt in back, slightly to PR of center. No cap pouch is visible. A "US" in bas relief can be seen on the soldier's belt buckle and cartridge pouch. The soldier has a moustache but is otherwise cleanshaven. The hammer of the rifle is missing, perhaps broken off of the weapon. Small seam cracks can be seen in several locations: on the underside of the right coat cuff, and running discontinuously along the base or hemline of the cape and coat. The major adverse aspect of the statue is that it tilts backward slightly due to a sag which has developed underneath the heel of the soldier's right or rear foot. There were no indications as to whether this results from a compression of whatever might be inside the plinth, or whether the plinth is hollow and the metal has simply sagged.

Part V. Supplemental...Magazine/newspaper article (amended 19 Sep 1996):

The Junction City Civil War monument is mentioned in one published source, on page 260 of "Memorial Monuments and Tablets of Kansas" by George Martin in volume 11 of Kansas Historical Collections dated 1910, and in several newspaper articles written both before and after the unveiling of the monument on September 9, 1898. Martin's mention of it appears to have been derived--abbreviated somewhat, but practically word for word--from the early newspaper articles, and like them is incorrect in two notable ways. Both sets of sources are partially incorrect or at least misleading in describing the statue as "bronze" rather than "White Bronze" or zinc, and both are wholly incorrect in describing the presence of "a stand of old army muskets and a cannon" on either side of the statue instead of the two mortars which presently occupy those locations. As noted in the early and some later newspaper articles, the initial plan was to have a stand of rifles to the northwest of the statue and a cannon pointing away from the statue on the southeast. This plan was abandoned apparently at the time of the unveiling, in favor of flanking stands of rifles, but it was subsequently feared that they might be blown off by wind, so they were removed and apparently soon replaced by the mortars. These are undoubtedly the "2 8-in mortars" which are listed in Stark's "Kansas Cannon Leads" as having been donated to the Junction City GAR Post 132 in 1899. A photograph of the monument taken "about ten years after its construction" (reproduced in a 1980 newspaper article) shows the present-day mortars in place at that time, presumably around 1908. Copies of the pertinent newspaper clippings have been placed in the SOS! file for this statue, and a file also exists with the author and at Junction City with the Geary County Historical Society.

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## THE G. A. R. MONUMENT.

Geary is to have one of the most Splendid Monuments to the Memory of the Dead Heroes to be found in any County in the State.

Much is being done in many parts of the country in the way of erecting suitable monuments in honor of our fallen heroes who sacrificed so much that we might have a united country, and it is right and proper for the government to encourage the erection of these landmarks and monuments as the guide-boards for future generations, that they may realize that the 18th century was one of the most noted of all civilized times; and, further, that the great War of the Rebellion, lasting from 1861 to 1865, not only established the fact that the Constitution is supreme—that we are a government of the people, for the people and by the people—but that slavery was wiped out and that we are a nation of free men.

It was with these thoughts in mind that a move along this line was made eight years ago, but not until now has the time seemed right and proper to

in his possession a blue print, and assures Major John Davidson, chairman of the committee on construction, that this matter will receive prompt attention at the War department on his arrival at Washington.

As before stated, the monument will cost \$1,800. Two ways have been adopted. One is to sell monument buttons at 50 cents each, and the other is to receive subscriptions. Two thousand buttons have been ordered, and will be ready for sale in a few days. The button will, of course, carry a photograph of the monument. The manufacturers assure the committee that this will be the handsomest button ever sent into the West. Every school district will be expected to help push the sale of buttons. Three prizes will be offered for the districts selling the greatest number of buttons, in proportion to the scholarship of the school. A subscription list will soon be opened

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### **"A LITTLE CHILD SHALL LEAD THEM"**

Presentation for the Centennial of the G.A. R. Memorial Arch, September 13, 1998

By Gaylynn Childs, GCHS Museum Director

A century ago the citizens of Junction had much to be proud of. They had rallied to rebuild in record time their beloved opera house which had been destroyed by a devastating fire in January and they had sent their sons to Cuba and the Philippines to successfully vanquish the foe during the short-lived war with Spain.

But was not either of these accomplishments that was busting the buttons off the vests of JC's residents in the fall of 1898. It was the grand new addition which now graced the heart of town, the newly completed and recently dedicated G.A.R. Memorial Arch. This impressive example of local resources and craftsmanship, erected in tribute to those who had fought in the "War of the Rebellion," was being lauded in newspapers all over the state and even in cities and towns back east. Business and rail travelers that regularly came to town were talking in other communities about the fine and imposing monument that Junction Citizens had raised to their venerable heroes of almost forty years ago. "Indeed, it would be difficult for the children in this town to ever forget the great and gallant sacrifice which had been made to preserve the Union."

Though it is not clear where the idea for the monument originated, it is well documented that it was Junction City's children who really caught the vision and led the way through their own sacrifices to help it raise to completion. But let us go back to the beginning.

It appears that talk of building some kind of memorial to the Civil War veterans began during the summer of 1897, perhaps after it was announced that the 5<sup>th</sup> District reunion of the GAR would be held in Junction the next year. Geary County had a large and active G.A. R. post for most it its leading citizens had rallied to the aid of the Union in 1861. Most of these veterans were now gray, bent, and enfeebled, but were greatly revered throughout the community and state. And these old soldiers were the fathers and grandfathers of Geary's School children.

By September 1897 it was announced that F. A. Gardner, an army architect at Fort Riley, had drawn up a plan for the monument and it had been formally adopted by Post #132. "The monument is to be an arched design. The plan is to build it of native stone, crowning the substructure with a copper-bronze statue of a volunteer soldier, 8 feet high." It was to be tall and imposing so that it could at once be seen that such a monument is not something to be 'hid under bushel.' It was also tacitly agreed that the proper location would be at the northeast entrance of the city park, which would be a mighty good move in the way of beautifying the park."

The project was expected to cost between \$1600 and \$1800, most of which would be used for the casting of the statue which would top the monument. The stone for the arch was quarried in Geary County and the construction and stone cutting was done by local craftsman under the direction of contractors, Ziegler and Dalton. The beautiful monument would indeed be a community effort.

The task of raising funds or "subscriptions" to build the monument fell to John Davidson, a Junction City hardware dealer, who had held the rank of "Major" during the Civil War. Most of the community leaders and businessmen pledged either \$25 or \$10 to the cause and for months a weekly list of donors was published each week in the papers. Besides individual contributions it was "expected that every one of the churches and lodges of the city would subscribe from \$10 to \$25 which would be raised by the sale of "monument buttons" and in public entertainments." However, it was Junction City's school children that became the pace-setters in generating funds to build the

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The task of raising funds or "subscriptions" to build the monument fell to John Davidson, a Junction City hardware dealer, who had held the rank of "Major" during the Civil War. Most of the community leaders and businessmen pledged either \$25 or \$10 to the cause and for months a weekly list of donors was published each week in the papers. Besides individual contributions it was "expected that every one of the churches and lodges of the city would subscribe from \$10 to \$25 which would be raised by the sale of "monument buttons" and in public entertainments." The school children also sold the monument buttons, thus giving of their time and effort in addition to their own meager coins. When all was said and done it was the young scholars who generated the largest donation toward the memorial. Through their generosity and efforts \$116 in carefully hoarded coins was turned over to Major Davidson from the school children of Junction City. Geary County is listed as having given the next largest contribution of \$100.

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By summer of 1898 the funds were in place and construction began. The cornerstone was laid during the celebration marking the 4<sup>th</sup> of July that year. As part of this ceremony a stone box containing articles and records reflecting 1898 was placed in the cornerstone and sealed away. Included among the items in the cornerstone were such things as a copy of the charter of Post #132 and a list of members, a G.A.R. badge and button, a copy of the charter and membership roster of the Women's Relief Corps No. 6, a list of all soldiers in Geary County, a list of subscribers to the monument fund, a photograph of the monument design, a monument button, a copy of the Daily Union, a copy of the dispatch announcing the destruction of Cervera's fleet and capture of Santiago, and an envelope from John Davidson & Son, postage paid.

As the days scheduled for the reunion approached, the citizens of the town were rallied to the occasion by the press. "Our people should, and we know they will exercise their utmost endeavors to measure up to the duties and demands of this occasion. Every citizen, every businessman, every official, every committee, and every individual in our city and county should earnestly seek to make this a glorious and memorable affair. Let us, for the time, lay aside politics and our creeds and work together with that harmony and energy that will crown us one and all with the praise that is due this grand event and its tireless and worthy promoters."

By all indications, the community did just that. All reports assured that Junction City was thrilled and excited to host these old soldiers and the dignitaries from throughout the state. September 8<sup>th</sup>, 9<sup>th</sup>, and 10<sup>th</sup> were the dates appointed and it was determined that the encampment would take place right in the city park. However, the honored and elderly guests would not be reduced to reliving their war experiences by sleeping on the ground in our town. Comfortable sleeping accommodations were made available, free of charge, for all the Civil War veterans at the Bartell House across the street or at other hostelries throughout town.

A large tent was secured and erected in the center of the park so that the vets and their campfire meetings and programs would not be at the mercy of the elements. Washington Street merchants draped their storefronts in red, white, and blue bunting and windows were decorated with imaginative and patriotic scenes. The local Women's Relief Corps No. 6 organized to prepare and serve bountiful banquets and meals, and transportation was arranged from the depots and hotels. Every effort was made to anticipate and be prepared to meet the needs of these venerated old soldiers.

Friday, September 9<sup>th</sup>, was the date set for the dedication and unveiling of the monument, and a fitting program had been organized. School was dismissed for the day and 1200 young students, scrubbed and resplendent in their Sunday best and equipped with little American flags led the grand parade down Washington Street to the site where a crowd of approximately 6,000 had gathered.

The ceremony began with remarks by Major Davidson to the effect that the monument was "complete and paid for in full." He then presented the Memorial Arch to G.A.R. Post #132. Dr. J.K. Miller of the Methodist Episcopal church gave the dedicatory prayer, after which the children, accompanied by the city band rendered "America" and the Battle Hymn of the Republic" in what was described in one paper as the "prettiest feature of the entire program."

As the music drew to a close the cord was pulled by the Miss Cora Davidson, the young grand daughter of the Major, and the covering fell away from the silent soldier atop the arch. Three cheers from the crowd followed and the band struck up "Marching through Georgia." At this point the skies opened up and a heavy rain began to fall, so the remainder of the program was moved to the tent.

In spite of the cold rain, spirits didn't appear to be dampened as the Hon. Joseph G. Waters of Topeka delivered the dedication address in which he pronounced the memorial to be "one of the most finished and patriotic efforts ever given to Junction City. At this point the monument was "delivered to the city" and the Star Spangled Banner, rendered by Mrs. T. W. Dorn wife of the city clerk, brought the proceedings to a close.

Rain and cold weather plagued the remainder of the reunion, but the spirits of the veterans were warmed by the hospitality of the town. The Methodist and Presbyterian churches both opened up their buildings for the veterans to gather in, as the tent had proved an ineffective shelter in the heavy downpours. Though the stories of battlefields and bravery told well into the nights were rendered in voices dimming with age, the scenes conjured in the minds of younger listeners were vivid and vigorous and would be remembered for many years to come.

We have found no record of any other G.A.R. reunion held in Junction City. Perhaps it took such an effort as the building of a monument to lure those gallant "boys in blue" to our town. But whatever motivated the effort, the reward was certainly worth it, and it is hoped that the citizens of Junction City will continue to appreciate, preserve and protect the fruit of this labor. And may the lone soldier at the top of the beautiful stone arch continue his vigil over our comings and goings for centuries yet to come.

Randall M. Thies: Junction City CW Monument Centennial Celebration  
4 October 1998

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On behalf of the State Historical Society, thank you for allowing me to be part of this event. I am proud to participate in such a unique celebration as the hundredth birthday of a Civil War monument. Over the years I have become greatly interested in all Kansas sculptures and war memorials, but Civil War monuments remain my main love. The Junction City monument is one of my favorite monuments. It is also one with which I am well acquainted. A couple years ago I had the rare opportunity to get up on top the monument, to see if the statue was in need of any restoration work. It was an exciting moment in more than one way.

I have been asked to say a few words about the artistic and historical aspects of the monument. I am glad to do so.

Historically, I am reminded that neither the nation nor the state had much in the way of monuments or sculpture prior to the Civil War. This is mostly due to the available technology, but in Kansas it had much to do with the fact that we were a frontier state with neither the time nor the resources for monument making.

The Civil War changed all that, and it gave us much to commemorate. Kansas gave many of her sons to the Union effort, and the results are inscribed on the plaques that were placed on the pillars of the monument. Take time to read them, for the numbers inscribed there reflect real sacrifice and real courage.

After the war, Kansas became "the" place for easterners and Europeans looking for new land. Thousand of immigrants came here, to create a better way of life for themselves and their posterity. Kansas offered land for little more than the price of homesteading it, and provided many opportunities for the aspiring craftsman or merchant. Our population quickly doubled, then tripled, and kept on growing.

Many of those immigrants were Union veterans. So many came here that the state became known as "the Great Soldier State." So many of them joined the nationwide Union veterans' organization known as the Grand Army of the Republic (or the GAR) that for a time Kansas had more GAR members per capita than any other state.

The GAR members were the pillars of their communities (not all of them, of course--there were a great many GAR members!). They served their communities in many ways. Their GAR Halls were in many cases the first community centers for many towns. Among the many important things the GAR members did, they erected monuments to the Union effort, all across the state, from one end to the other. We are the beneficiaries of that effort, for those monuments are an important and enduring part of our cultural landscape. They inspire us with their symbolic tribute to moral courage, military virtue, honor and duty. They are the embodiment of our ideals, our beliefs, and our origins.

That was the context into which this monument was born. For one exciting week in 1898, this town was alive with Union veterans, most all of them GAR members, here to celebrate the erecting of this monument. A century later, we join them in celebrating the birthday of this monument. Today, of course, the monument has gained in distinction, by acquiring a hundred years of tradition. There is substantial emotional investment in this occasion.

It is certainly not the only Civil War monument in the state. Well over 150 Civil War monuments of one kind or another were erected in Kansas. Even today, after all the other wars that have occurred, Civil War monuments comprise about a third of our war memorials and veterans monuments, if you exclude utilitarian structures such as community centers, student unions, and the like.

This monument is unusual in several ways. It is the only Memorial Arch erected in Kansas as a Civil War monument. And it is an impressive arch in its size and scale. With its limestone construction, it is quite literally a massive statement of commemoration. Together with its other elements, its massive and enduring nature serves to underscore the heartfelt importance of its commemorative message.

Like some other monuments across the state, this monument is embellished by the presence of Civil War weapons. In this case, these are the two eight-inch mortars which sit on top of the arch at either end. They are indeed the real McCoy. Markings on them indicate they were made during the war, in 1863 and 1864, and they are the type of weapon that was used to deadly effect in the trench warfare that took place at Petersburg and Cold Harbor in the last year of the war.

These mortars, and a ten-inch mortar out at Larned, are the only such examples that serve today as Civil War monuments in Kansas. Unfortunately, many such weapons were lost to scrap metal drives during the two world wars. In fact, Kansas may have lost as many as fifty or sixty of its Civil War cannon monuments.

The soldier statue which stands so prominently on the arch is also unusual, for it is made of "white bronze," or cast zinc. This is a type of material that was only made in a roughly 30 year period centered around the turn of the century. The soldier is larger than life size--he stands about 8 ft tall--and being made of zinc the statue is quite heavy and thus prone to metal fatigue. At some time in the future, some restoration work will likely be needed.

Like all other Civil War soldier statues in Kansas, this soldier stands in the "Parade Rest" position that became the expected thing for such statues. Kansas has 38 soldier statues of this sort, standing in cemeteries, on courthouse grounds, and in city parks. Only four are made of white bronze. Of all those 38 soldier statues, only one, this one, stands on a memorial arch, keeping watch over the downtown area. His prominent association with the daily life of the community makes him a real part of the community. This is more than appropriate, for these statues represent the common man, the private soldier.



You have much to be proud of here in Junction City. This is a unique monument, a cultural treasure for the state as well as the community. I congratulate you on having this celebration, and thank you for the opportunity to share in this event.

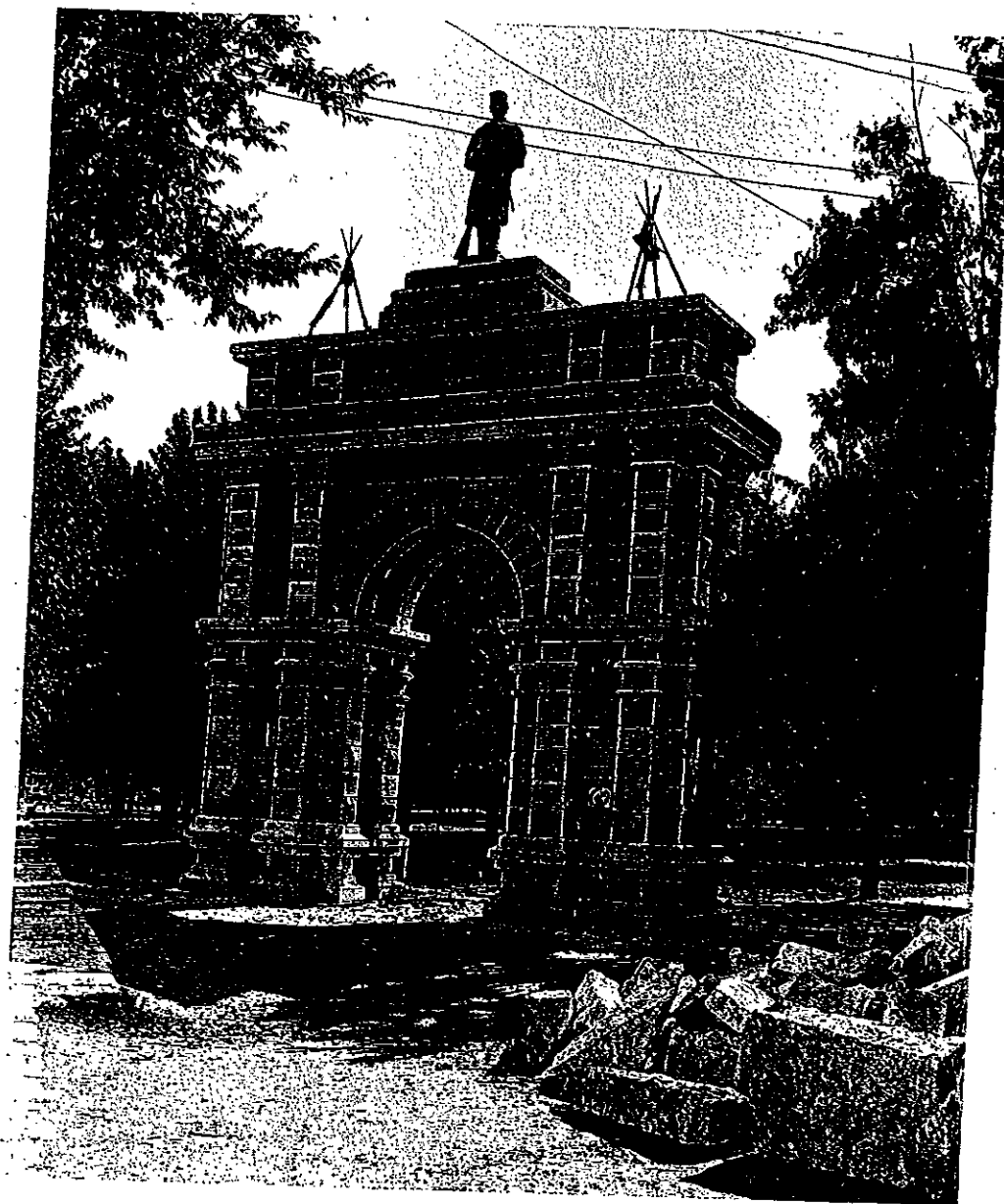
The library issue faded from public discourse for two years after the 1903 election. Then, suddenly, it was resolved overnight. A reclusive businessman, George Smith, willed two commercial lots at the southwest corner of Seventh and Washington to the city, plus his estate of \$22,500. All was for the construction and maintenance of a library. This money was sufficient to create a first-class facility, and Smith's practicality ensured that the legacy would be enduring. The library was to be located on the second floor of a new building to be erected on his downtown lots (figs. 87 and 88). The ground and basement levels were to be rented out to businesses; this would generate funds to purchase books and pay the librarians' salaries. Smith's executors estimated that the initial rents would be \$4,320 per year, and the amounts remained sufficient to fund the library entirely until 1944.<sup>114</sup>

In addition to an array of impressive buildings, Junction City people erected two major public monuments during their golden age. This pair reveals values beyond pragmatism. The first of the two, an arch erected in 1898 to honor the Grand Army of the Republic (GAR), was a tribute to the Civil War veterans who had settled the city and were now nearly gone. It was an openly sentimental gesture, and also a self-congratulatory one. Pioneer hardships, it implied, had been replaced by prosperity and progressive ideas, but the people had not forgotten their heritage. As an additional sign of their sincerity, citizens selected the most prominent site in town for their tribute—the northeast corner of the city park, directly across from the Bartell House (fig. 89).<sup>115</sup>

Motives behind the second monument were more complex, but self-promotion certainly was one factor. In 1902, a group assembled to dedicate an obelisk in honor of an Indian settlement called Quivira. This was the famous, supposedly wealthy site that had been the objective of the Coronado expedition north from Mexico in 1541. No one knew its exact location, but a local man, Robert Henderson, had convinced himself that Junction City was the place. When his beliefs were reinforced by the findings of archaeologist Jacob Brower, he decided to build a monument. Most local people were not so sure about the claim, but everybody recognized that any publicity surrounding it would help the city. Thus, the unveiling ceremony at Logan's Grove on the Henderson farm just south of town was well attended (fig. 90).<sup>116</sup>

### *Personal Values*

That the cultural messages conveyed by public memorials might differ from those of civic buildings should not be surprising. Human beings are complicated creatures, after all, and any attempt to describe a community's value system is prone to oversimplification. The best remedy, perhaps, is to sample from as many perspectives as possible. Pennell allows us considerable flexibility and range in doing this for Junction City. He supplemented his standard studio portraits and studies of new buildings with several trips inside people's homes. He also was present at weddings and funerals, and at sporting events and parties. He even photographed advertising displays in store windows. If we look at these things carefully, they can reveal much about everyday tastes, beliefs, and behaviors.



89. GAR monument, 1898 (print 260). To honor veterans of the Grand Army of the Republic, the Junction City community raised \$1,800 for a dignified arch. Some of the money came from school-children who sold commemorative buttons for fifty cents apiece. The archway itself is eight feet wide and sixteen feet tall, with the entire structure spanning twenty-three feet at the base and reaching thirty-five feet into the air ("nearly as high" as the Bartell House). The architect was F. A. Gardner from Fort Riley, and the contractor Ziegler and Dalton. Six thousand people braved a September rain to attend the dedication in 1898 (*Junction City Union*, November 5, 1897; September 18, 1898).

## The Civil War Memorial Arch—The Union Forever!

By Gaylynn Childs

In the fall of 1898 the citizens of Junction City had much to be proud of. They had rallied to rebuild in record time their beloved Opera House, which had been destroyed by a devastating fire in January and they had sent their sons to Cuba and the Philippines to successfully vanquish the foe during the short-lived war with Spain.

But it was not either of these accomplishments that was then busting the buttons off the vests of JC's residents. It was the grand new addition that now graced the heart of town, the newly completed and recently dedicated G.A.R. Memorial Arch. This impressive example of local resources and craftsmanship, erected in tribute to those who had fought in the "War of the Rebellion," was being lauded in newspapers all over the state and even in cities and towns back East. Business and rail travelers that regularly came to town were talking in other communities about the fine and imposing monument that Junction Cityans had raised to their venerable heroes of almost forty years ago. "Indeed, it would be difficult for the children in this town to ever forget the great and gallant sacrifice which had been made to preserve the Union."

Though it is not clear where the idea for the monument originated, it is well documented that it was Junction City's children who really caught the vision and led the way through their own sacrifices to help it rise to completion. But let us go back to the beginning.

It appears that talk of building some kind of memorial to the Civil War veterans began during the summer of 1897, perhaps after it was announced that the 5th District reunion of the G.A.R. would be held in Junction City the next year. Geary County had a large and active G.A.R. or "Grand Army of the Republic" post, for most of its leading citizens had rallied to the aid of the Union in 1861. Most of these veterans were now gray, bent, and enfeebled, but were greatly revered throughout the community and state. And these old soldiers were the fathers and grandfathers of Geary County's school children.

By September of 1897, it was announced the F.A. Gardner, an army architect at Fort Riley, had drawn up a plan for the monument and it had been formally adopted by G.A.R. Post #132. "The monument is to be an arched design. The plan is to build it of native stone, crowning the substructure with a copper-bronze statue of a volunteer soldier, 8 feet high." It was to be tall and imposing so that it could at once be seen that such a monument is not something to be "hid under a bushel." It was also tacitly agreed that the proper location would be at the northeast entrance of the City Park, which would be "a mighty good move in the way of beautifying the park."

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By summer of 1898 the funds were in place and construction began. The cornerstone was laid during the celebration marking the 4th of July that year. As part of this ceremony a stone box containing articles and records reflecting 1898 was placed in the cornerstone and sealed away.

As the dates scheduled for the reunion approached, the citizens of the town were rallied to the occasion by the press. "Our people should, and we know they will, exercise their utmost endeavors to measure up to the duties and demands of this occasion. Every citizen, every businessman, every official, every committee, and every individual in our city and county should earnestly seek to make this a glorious and memorable affair. Let us, for the time, lay aside politics and our creeds and work together with that harmony and energy that will crown us one and all with the praise that is due this grand event and its tireless and worthy promoters."

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elderly guests would not be reduced to reliving their war experiences by sleeping on the ground in our town. Comfortable sleeping accommodations were made available, free of charge, for all the Civil War veterans at the Bartell House across the street or at other hostleries throughout town.

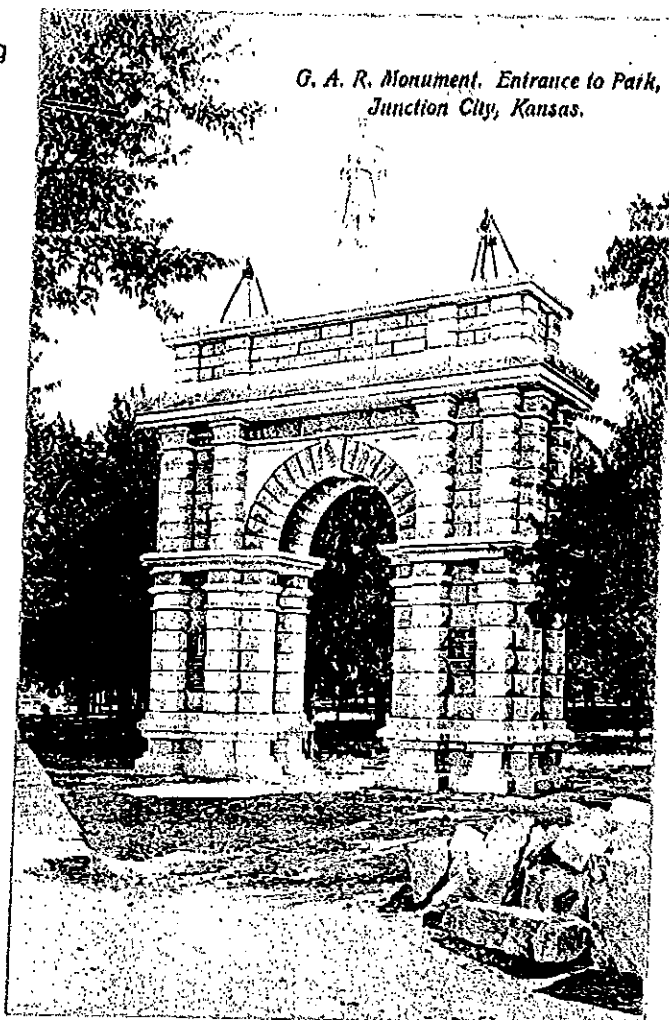
A large tent was secured and erected in the center of the park so that the vets and their campfire meetings and programs would not be at the mercy of the elements. Washington Street merchants draped their storefronts in red, white, and blue bunting and windows were decorated with imaginative and patriotic scenes. The local Women's Relief Corps No. 6 organized to prepare and serve bountiful banquets and meals, and transportation was arranged from the depots and hotels. Every effort was made to anticipate and be prepared to meet the needs of these venerated old soldiers.

Friday, September 9th, was the date set for the dedication and unveiling of the monument, and a fitting program had been organized. School was dismissed for the day and 1200 young students, scrubbed and resplendent in their Sunday best and equipped with little American flags led the grand parade down Washington Street to the site where a crowd of approximately 6,000 had gathered.

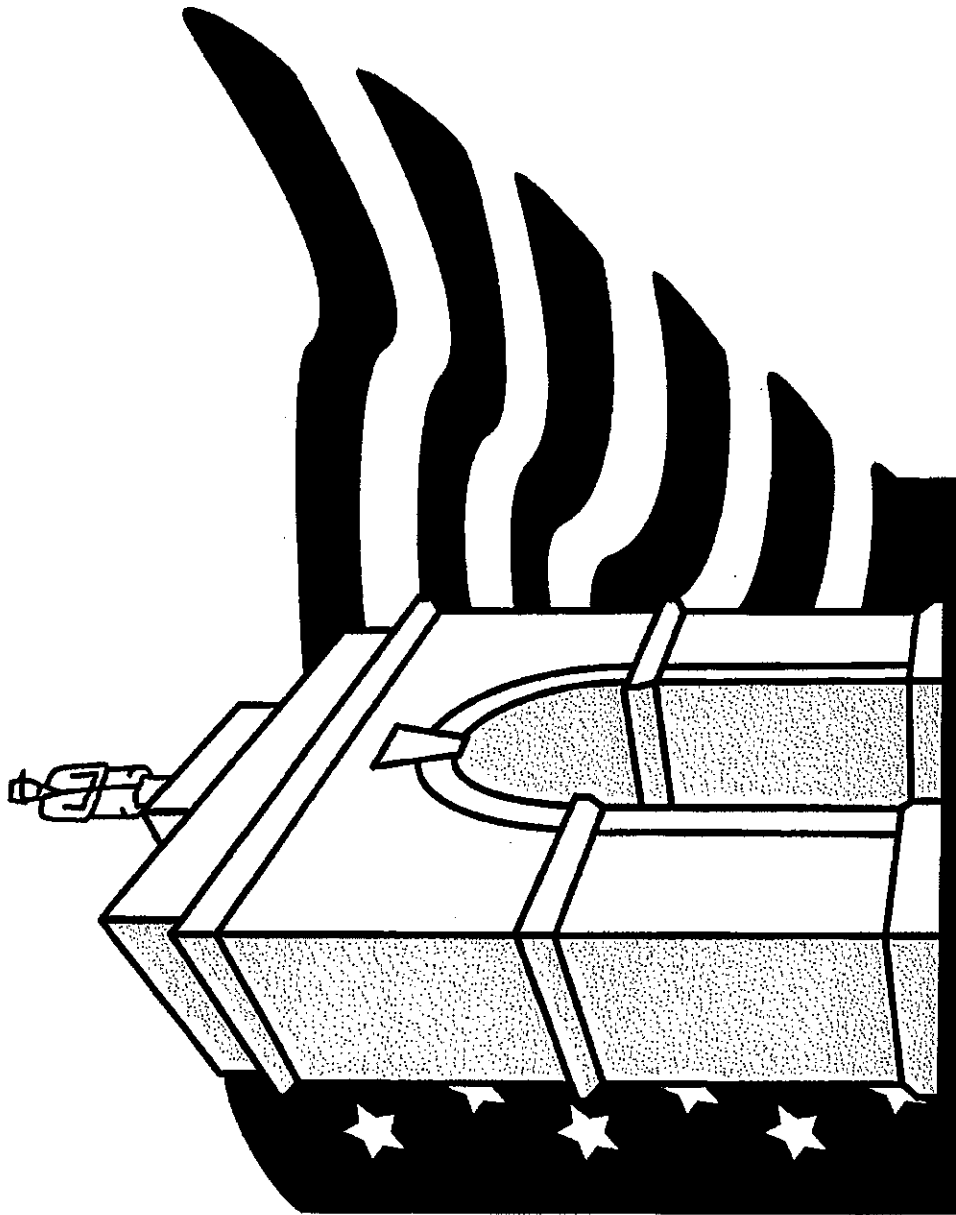
The ceremony began with remarks by Major Davidson to the effect that the monument was "complete and paid for in full." He then presented the Memorial Arch to G.A.R. Post #132. Dr. J.K. Miller of the Methodist Episcopal Church gave the dedicatory prayer, after which the children accompanied by the city band rendered "America" and the "Battle Hymn of the Republic" in what was described in one paper as the "prettiest feature of the entire program."

As the music drew to a close the cord was pulled by Miss Cora Davidson, the young granddaughter of the Major, and the cover fell away from the silent soldier atop the arch. Three cheers from the crowd followed and the band struck up "Marching through Georgia." At this point the skies opened up and a heavy rain began to fall, so the remainder of the program was moved to the tent.

More than a century has come and gone since that rainy September afternoon. The Civil War soldier now has company, for other conflicts have been memorialized in our park. But never has any other effort had such meaning to our children. We have found no record of any other G.A.R. reunion held in Junction City. Perhaps it took such an effort as the building of a monument to lure those gallant "boys in blue" to our town. But whatever motivated the effort, the reward was certainly worth it, for now the lone soldier at the top of this beautiful stone arch has maintained a peaceful vigil over the comings and goings for this community for more than a century and the memorial arch has become the symbol of the town that produced it.

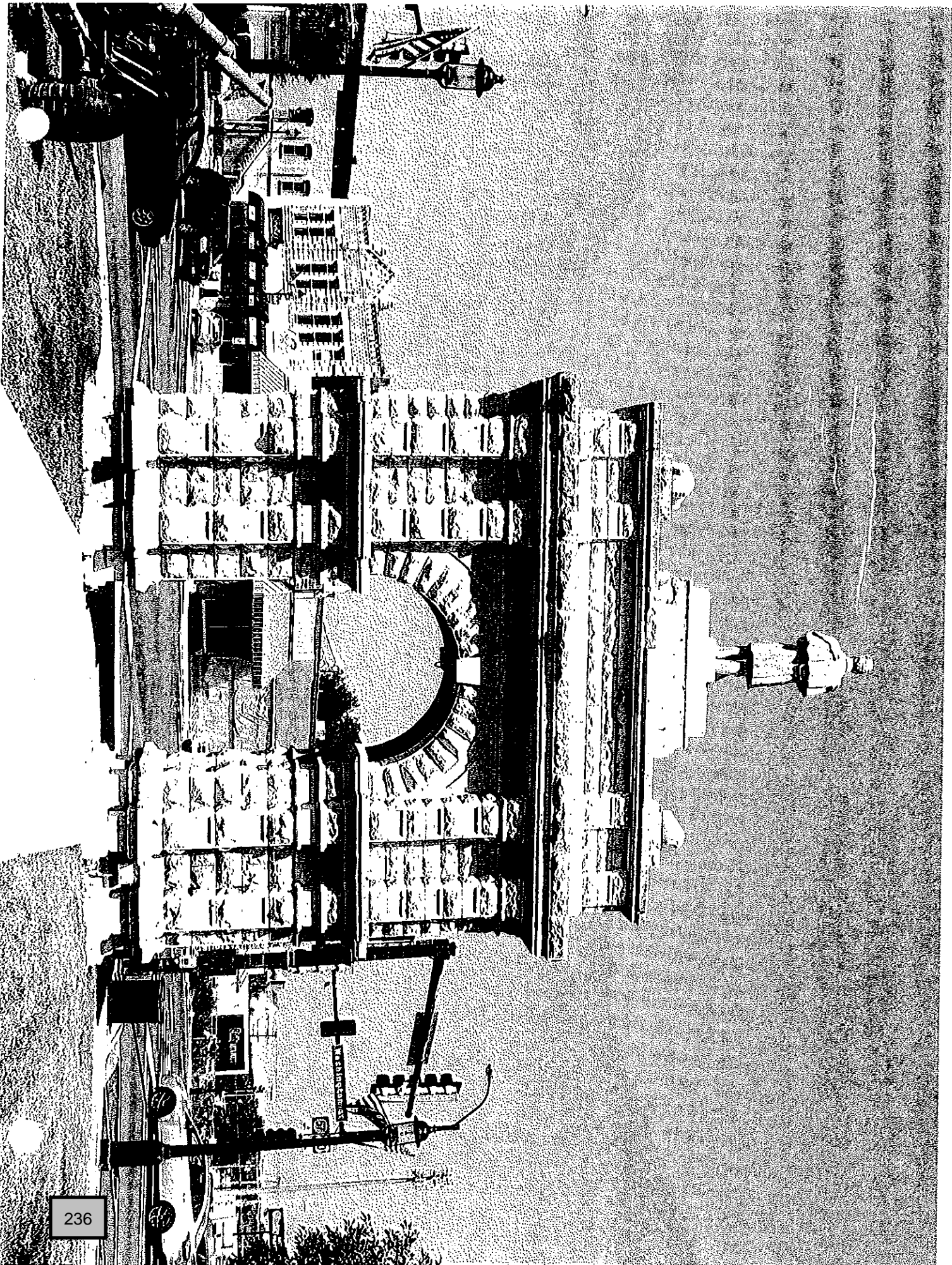


This 1898 vintage postcard shows Junction City's recently completed G. A. R. Memorial Arch and the stacked rifles that originally flanked the soldier on top. It was soon discovered that our brisk Kansas winds could easily dislodge the vintage weapons and perhaps injure passersby. Thus, the rifles were replaced a short time after the dedication with two authentic Civil War siege and garrison mortars that are there today.



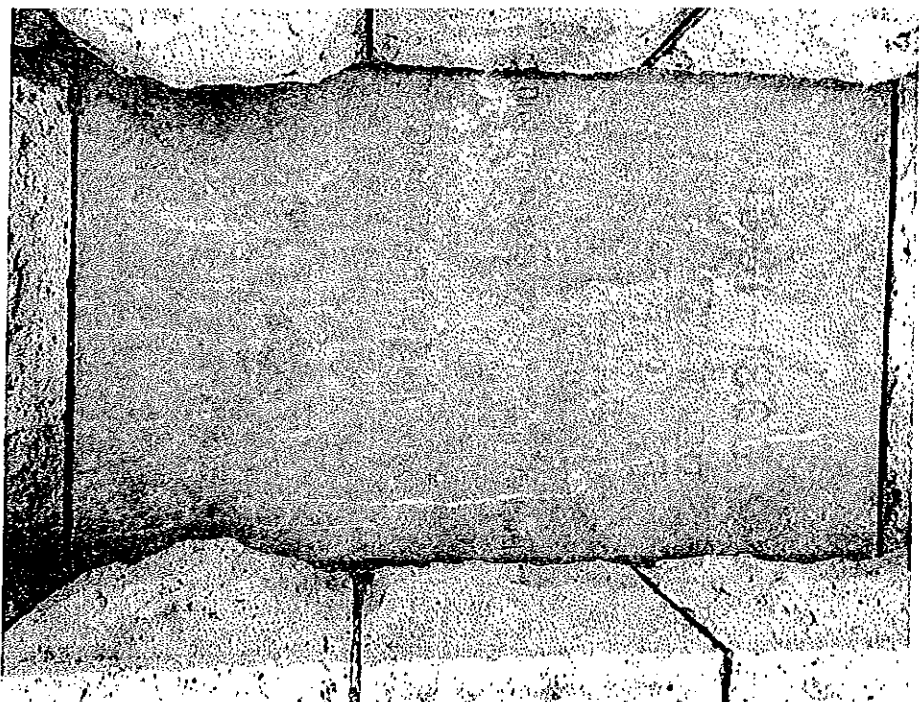


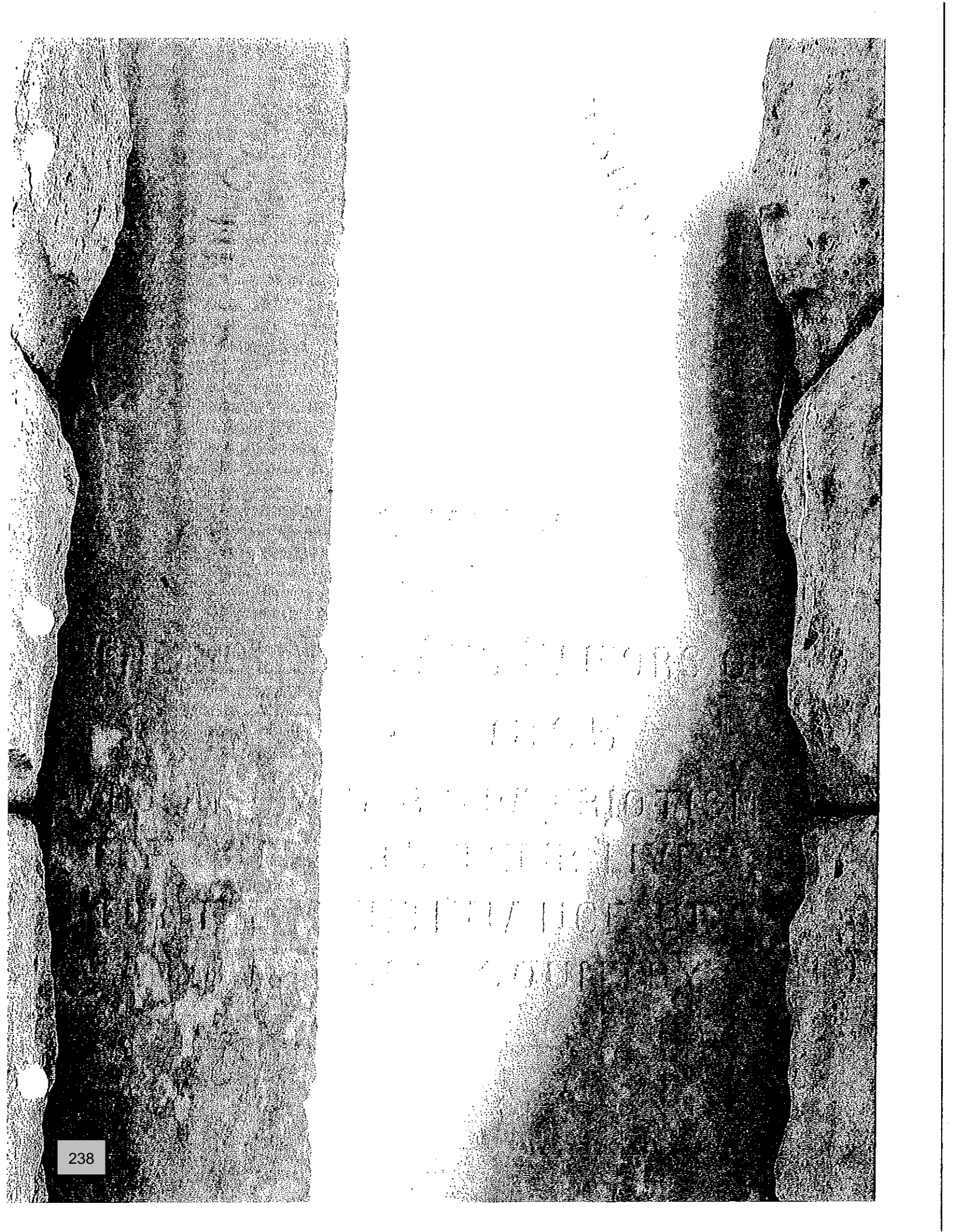


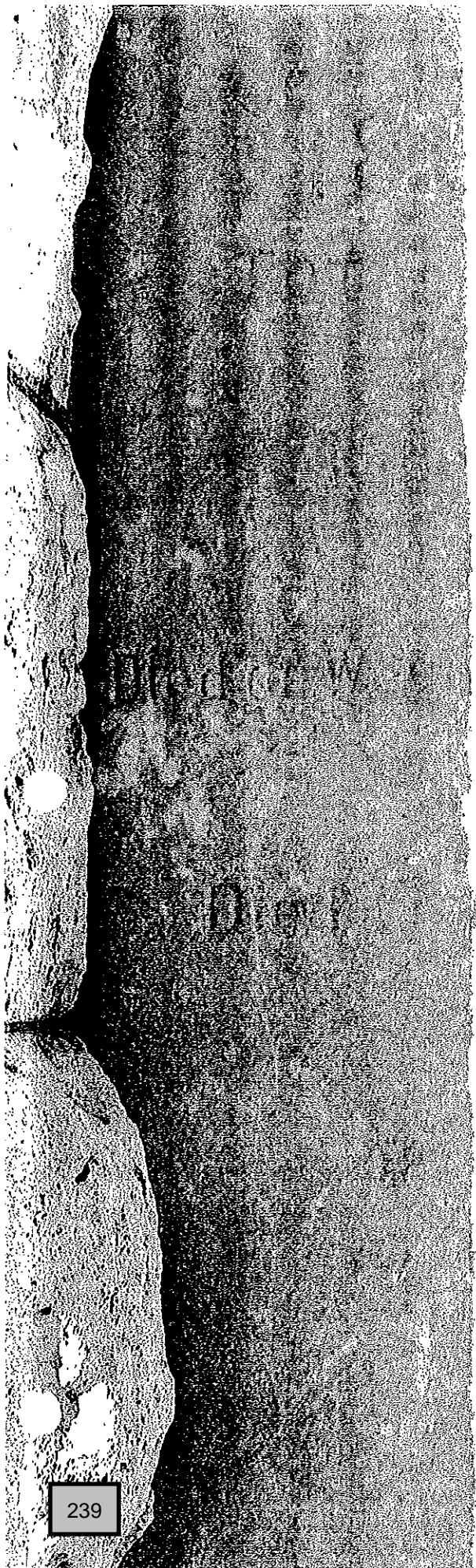




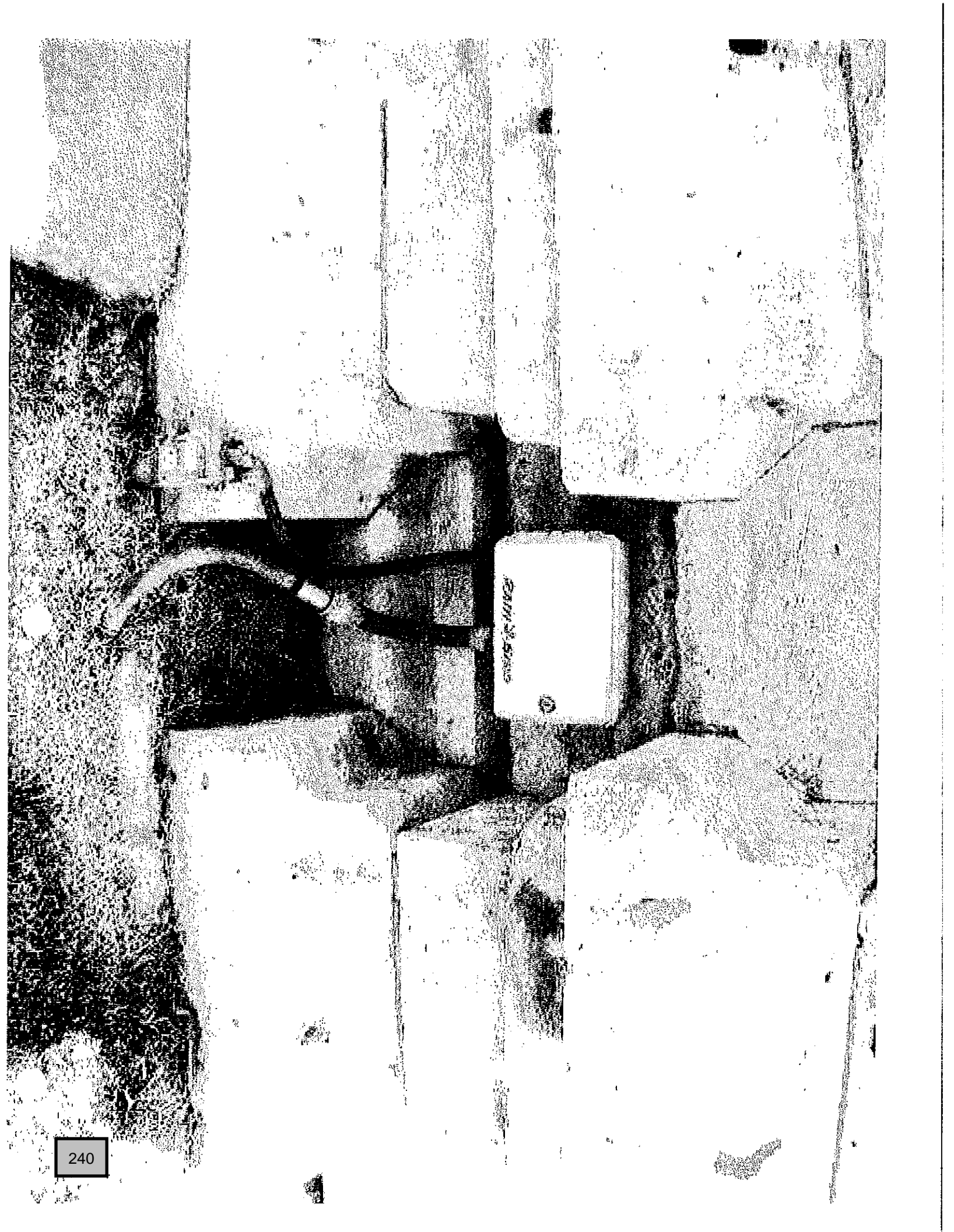
# Original Plaque      Current Plaque





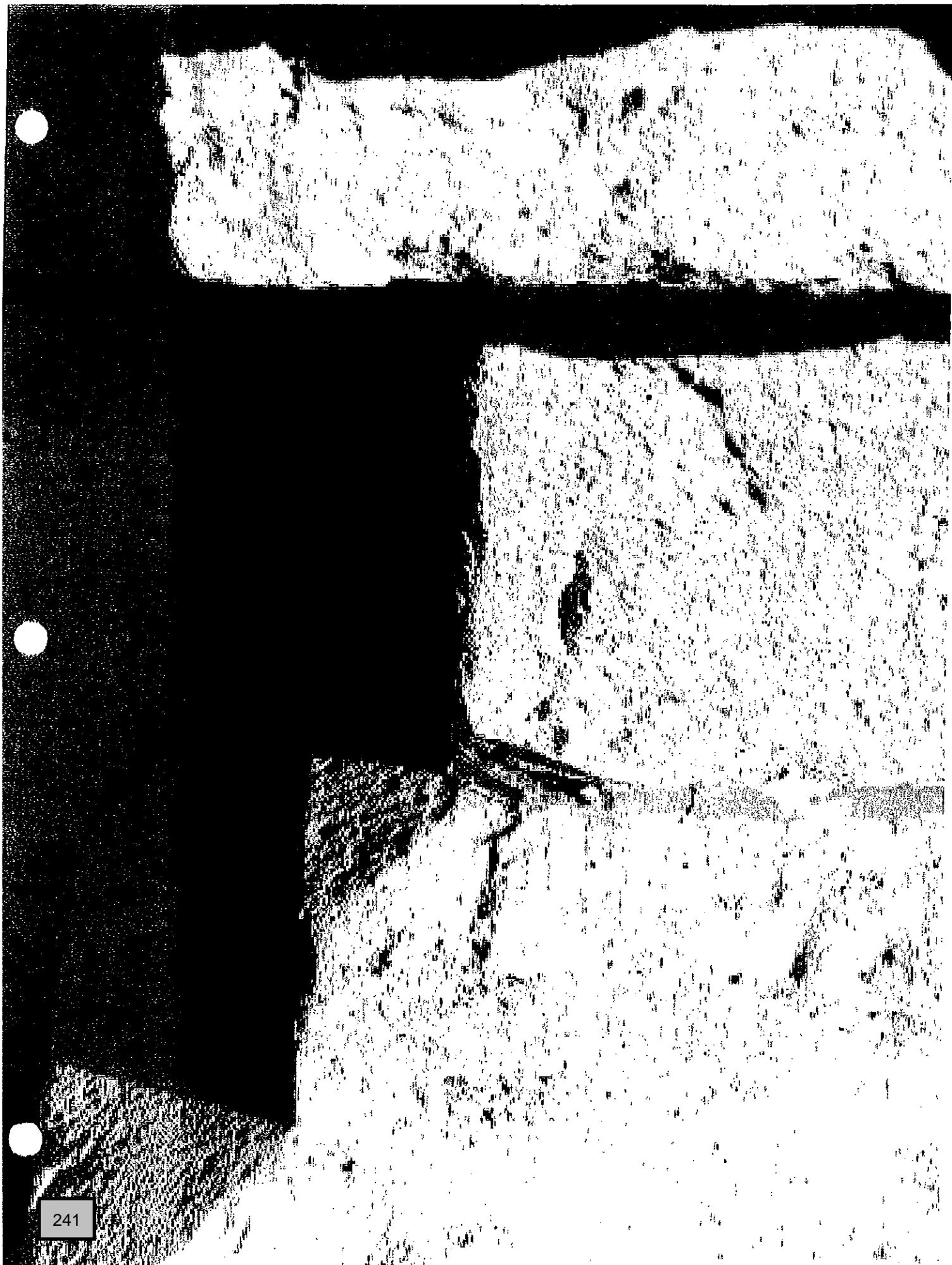


*[Faint, illegible handwritten text, likely bleed-through from the reverse side of the page.]*

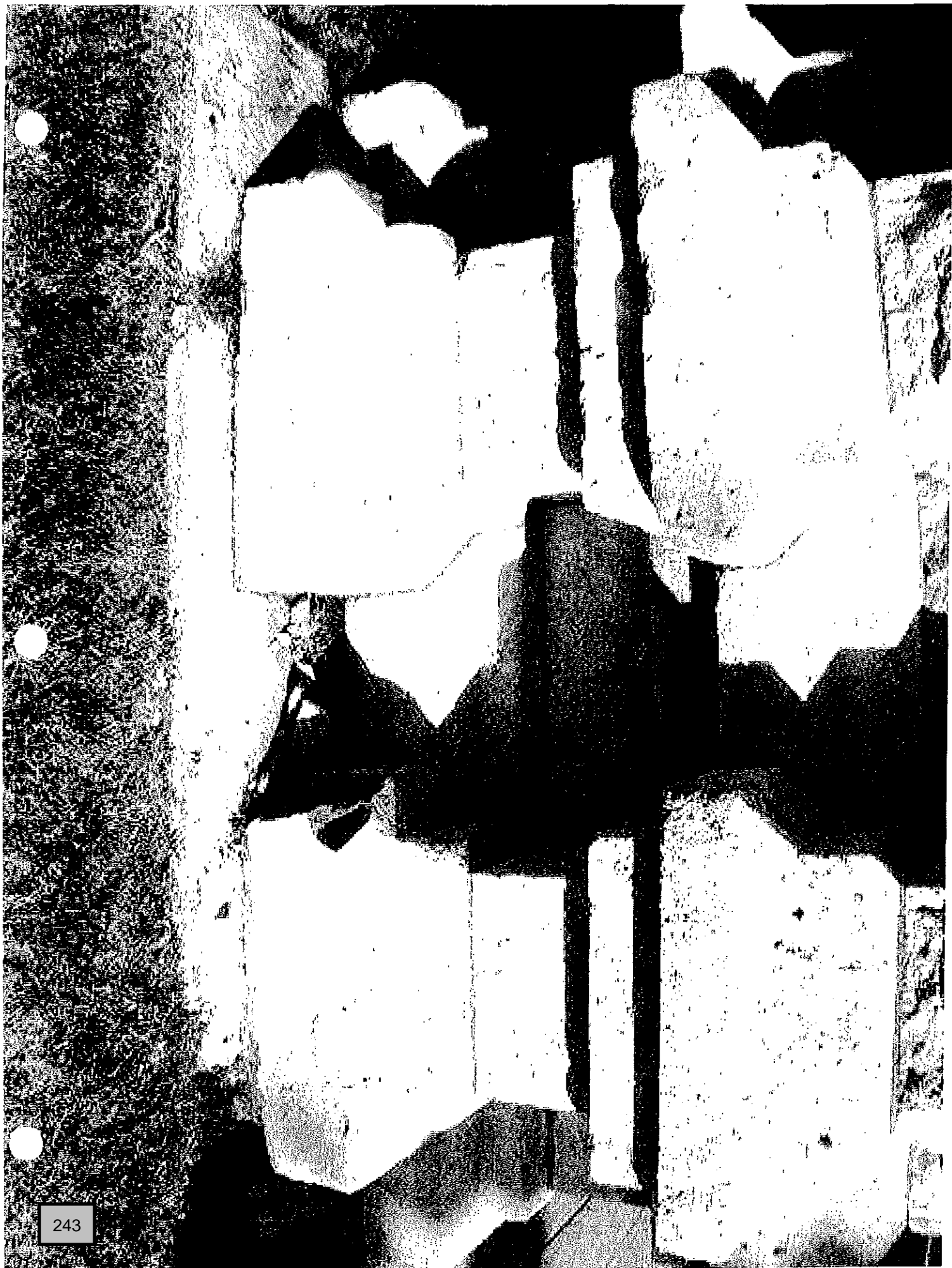


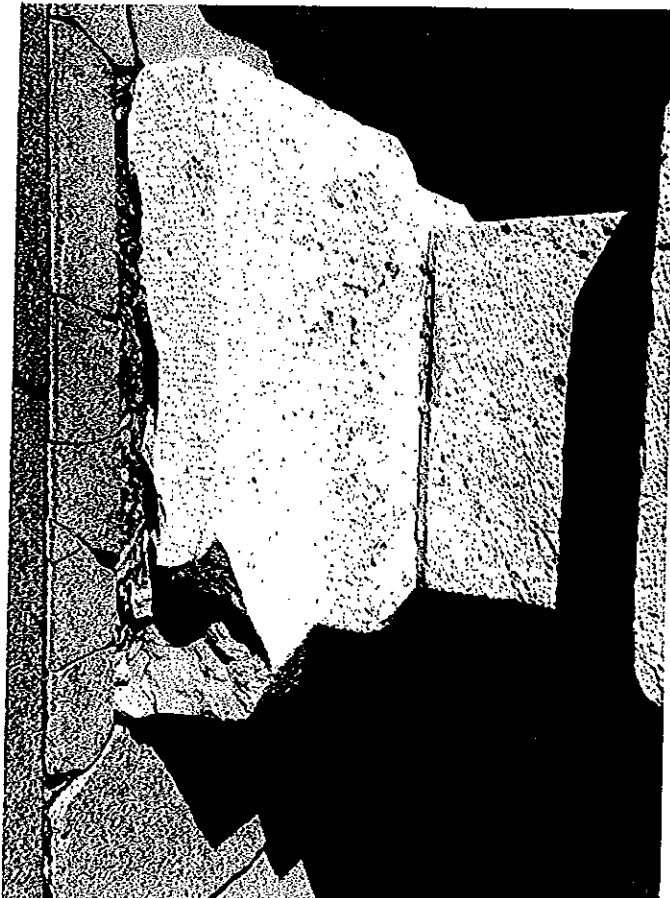
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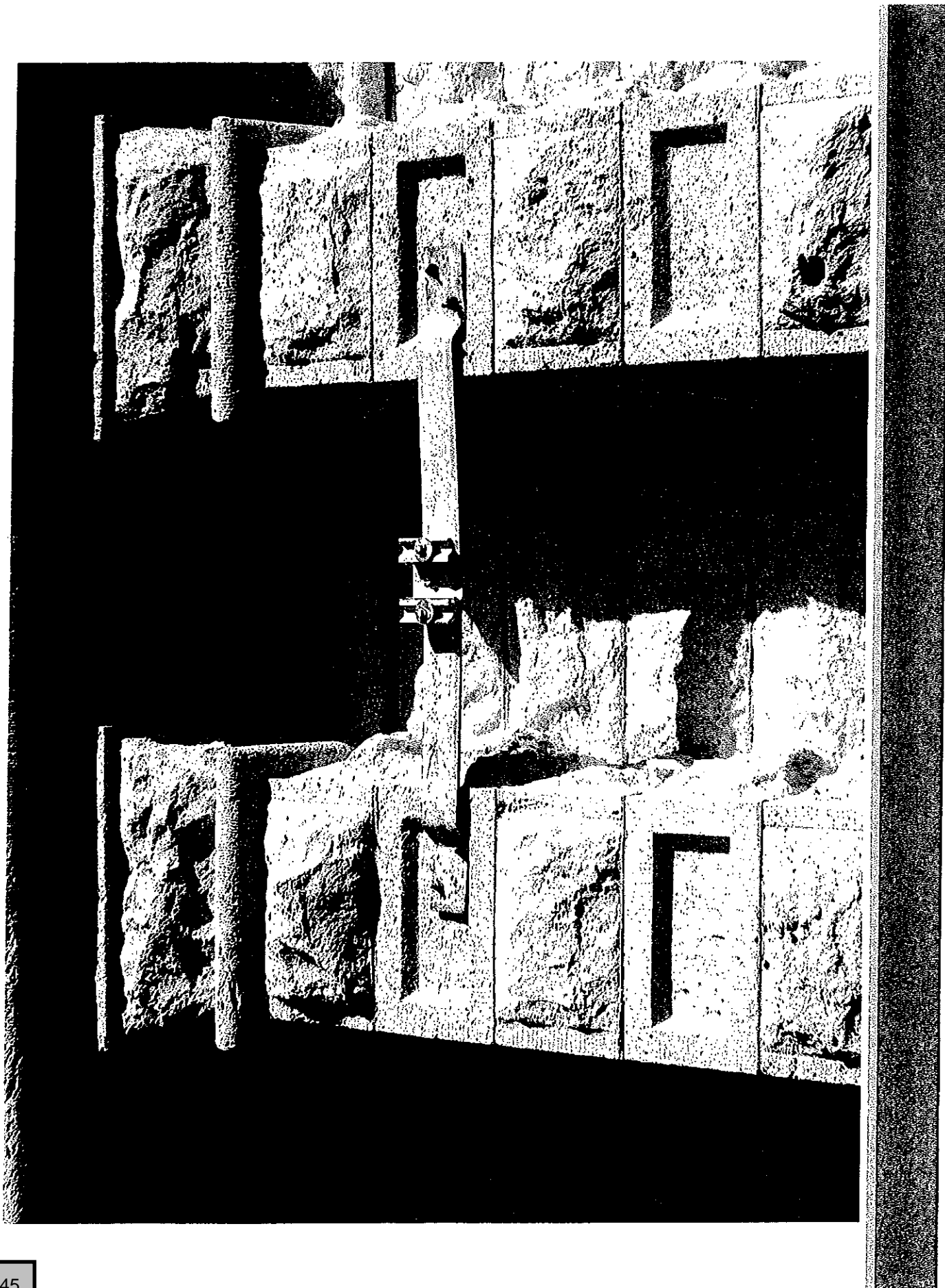




















**Backup material for agenda item:**

- d. Discuss Options Regarding the Spring Valley Road Sewer Extension.

# City of Junction City

## City Commission

### Agenda Memo

07-05-2016

**From:** Allen J. Dinkel, City Manager  
**To:** Governing Body  
**Subject:** Spring Valley Road Sanitary Sewer Extension

---

**Objective:** Continue to discuss options regarding a public sanitary sewer system on South Spring Valley Road.

**Explanation of Issue:** Recently there was a concern from a property owner at 1317 S. Spring Valley Road concerning the failure of their privately owned septic system. It was then discovered that the land was annexed on December 5, 2006. Also there was an extension of services plan. At the September 19, 2006 meeting of the City Commission the following took place in regards to Resolution R-2276-Annexation of Land: City Attorney Zimmerman briefed the City Commission on the areas of land that will be annexed. He stated that all property owners will be notified by certified mail as to the date of the public hearing, November 21, 2006. He further stated that an extension of city services plan needed to be approved. A motion was made and approved by the Commission to approve Resolution R-2267 and the extension of services plan as presented.

It has been argued that the plan did not meet the necessary requirements but I would argue that it was written by the City Attorney and approved by the City Commissioner. In my opinion, the property owners considered the plan to be sufficient as it was approved by the Commission.

Summer Intern Sergio Ramos will make a presentation on the issues and start working towards solutions. The annexation included 57 parcels in areas other than South Spring Valley Road. In some of these areas the water and sewer extensions were completed at some time. Sergio is attempting to identify the entire area and what has already been completed. It appears the lot in which I built my home was included in this annexation and is served by City water and sanitary sewer.

**Budget Impact:** All of the solutions appear to be a cost to the City. The City will need to consider financing options and also decide on design and construction options. Timing is of the essence as there is one resident with a failing sewer system at this time.

**Staff Recommendation:** This is an interesting situation as it appears the City Commission in 2006 made an agreement and in essence obligated a future governing body to complete and pay

for the improvements. I believe it was indicated that these improvements were being made. Unfortunately it appears that did not occur; however, one could argue that the City did not perform as promised. . Ultimately, it is my belief, the City should act in a proper manner and be true to their intentions. Like many others, I have no idea why the improvements were not made. If the City wishes to annex more property in the future I feel it is very important to “do as was apparently promised.”

**Recommended Motion:** I am not listing any recommend motions as much will depend on what is discussed and more research may be needed before action is taken.

**Attachments:**



**Backup material for agenda item:**

- e. Consideration to Award the 6th & Franklin Street Signalization Project Bid to J Warren Company Inc. in the amount of \$225,494.79.

# City of Junction City

## City Commission

### Agenda Memo

June 29, 2016

**From:** Ray Ibarra, Public Works Director  
**To:** Allen Dinkel, City manager and City Commission  
**Subject:** **Award of Bid – 6<sup>th</sup> and Franklin Streets Signalization KDOT Project Number: 31 KA-3549-01**

---

**Objective:** The consideration and approval of the award of bid for the 6<sup>th</sup> and Franklin Streets Signalization KDOT Project Number: 31 KA-3549-01

**Explanation of Issue:** KDOT has a Geometric Improvement (GI) Program in which Junction City applied for in 2015. The Geometric Improvement (GI) Program is a 90 -10 match program in which the City's share is 10% of the project and KDOT's share is 90% of the project. The Geometric Improvement (GI) Program is a highway construction program intended to improve geometric deficiencies on City Connecting Links. The City Connecting Link is a section of the state highway system within the city limits in which Junction City qualified for with the segment of 6<sup>th</sup> street between Washington and Franklin being part of the US 40B system.

The intersection of 6<sup>th</sup> & Franklin has become a traffic hazard due to amount of vehicles that continually use this section of roadway and the thought was to signalize the intersection. Kaw Valley Engineering was hired to do a complete traffic study to verify that the warrants of signalization were met for KDOT Geometric Improvement (GI) Program. Upon approval by KDOT, Kaw Valley Engineering develop the preliminary plans, construction estimates and quantities of materials for the bidding of the 6<sup>th</sup> and Franklin Streets Signalization Project.

KDOT held a bid opening on June 22<sup>nd</sup> for the 6<sup>th</sup> & Franklin Signalization Project and the qualified low bidder was J Warren Company Inc. from Topeka, KS with a bid of \$225,494.79. The engineer's estimate was \$270,000.00 and J Warren's bid was \$44,505.00 lower than the estimate.

KDOT has reviewed and approved the bid by J Warren Inc. for \$225,494.79 for the 6<sup>th</sup> & Franklin Signalization Project with the City's share of the match to be \$22,549.00 and KDOT's share would be \$202,945.00.

**Budget Impact:** With KDOT's approval the City cost for the 6<sup>th</sup> & Franklin Signalization Project cost would be \$22,549.00. The City's local match of \$22,549.00 would be funded through the Special Highway Fund.

**Alternatives:** The City Commission may approve, modify, table or deny the bid/ contract request

**Recommendation:** Staff recommends approval of the award of bid to J Warren Company Inc., Topeka, KS for the 6<sup>th</sup> & Franklin Streets Signalization KDOT Project Number: 31 KA-3549-01 in the amount of \$225,494.79.

**Suggested Motion:** Commissioner \_\_\_\_\_ moves to approve the award of the 6<sup>th</sup> & Franklin Streets Signalization KDOT Project Number: 31KA-3549-01 in the amount not to exceed \$225,494.79 to J Warren Company Inc., Topeka, KS as presented. Commissioner \_\_\_\_\_ seconded the motion.

**Enclosures:** KAW Valley letter dated 6/28/16 and KDOT's Award approval letter and bid tab sheets



**KAW VALLEY ENGINEERING, INC.**

Office: 785.762.5040  
Fax: 785.762.7744  
Web: www.kveng.com  
Address: 2319 N. Jackson  
P.O. Box 1304  
Junction City, KS 66441

June 28, 2016  
A09I4533

Mr. Ray Ibarra  
City of Junction City, KS  
Post Office Box 287  
Junction City, Kansas 66441

**RE: Recommendation of Award of Contract  
6<sup>th</sup> and Franklin Streets Signalization – Junction City, Kansas  
KDOT Project Number: 31 KA-3549-01**

Dear Mr. Ibarra:

Please find enclosed letter from Kansas Department of Transportation that contains the Authority to Award Contract Commitment of City Funds identifying J Warren Company, Inc. as the low bidder for this project in the amount of \$225,494.79.

State funds will require City matching funds in the amount of \$23,000.00 payable on or before August 11, 2016.

Kaw Valley Engineering, Inc. supports the recommendation.

If you would present this to the City Commission for approval at their next regular meeting, it would be appreciated.

Should you have any questions or require additional information, please feel free to contact me.

Sincerely,

Leon D. Osbourn, P.E., R.L.S.  
President

LDO:slm

Enclosures

\\VMJC-FILE\Projects\A09\_4533\Inspection\Correspondence\Ltr To R Ibarra Re Recommendation Of Award Of Contract.Docx

Wright D. Eisenhower State Office Building  
100 S.W. Harrison Street  
Topeka, KS 66603-3745  
Mike King, Secretary  
Michael J. Stringer, P.E., Chief



Phone: 785-296-3861  
Fax: 785-296-2079  
Hearing Impaired - 711  
publicinfo@ksdot.org  
http://www.ksdot.org  
Sam Brownback, Governor

June 23, 2016

**Project Number: 31 KA-3549-01**  
**City of Junction City**

City of Junction City  
Allen Dinkel, - City Manager  
700 N. Jefferson Street  
Junction City, Kansas 66441

Dear Mr. Dinkel:

We are listing below the bidder and the low bid received at Topeka, Kansas on 6/22/2016 for the above numbered project.

CONTRACTOR	TYPE OF WORK	AMOUNT
<b>J WARREN COMPANY INC</b>  <b>3327 SE 21ST ST</b>  <b>TOPEKA, KS 66607-2520</b>	<b>Traffic Signals</b>	<b>\$ 225,494.79</b>

This is considered satisfactory when compared with the engineer's estimate, and we believe that contracts should be awarded to the low bidder. If this bid is considered acceptable to the City, please sign the enclosed resolution and return it to this office. In order to guarantee the low bid, we must receive the expected resolution on or before **7/15/2016**. Upon receipt of the signed resolution and approval by the Secretary of Transportation the contract will be awarded.

A combination of bid items and construction engineering and contingencies less \$270,000.00 Maximum State funds will require City matching funds in the amount of **\$23,000.00**. The City remittance should be made on or before 8/11/2016.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael J. Stringer II".

FOR:

Michael J. Stringer, P.E.  
Chief of Local Projects

MJS:TLS:dlm

Enclosures

Ms. [257] Manager, w/a  
Ms. [257] Seitz, Chief of Fiscal Services  
District Engineer

**AUTHORITY TO AWARD CONTRACT  
COMMITMENT OF CITY FUNDS**

June 23, 2016

2 Copies to City  
Project Number: 31 KA-3549-01  
City of Junction City  
Geary County

WHEREAS bids were received at Topeka, Kansas on 6/22/2016 for the performance of work covered by plans on the above numbered project, and

WHEREAS the bidder and the low bid or bids on work covered by this project were:

CONTRACTOR	TYPE OF WORK	AMOUNT
J WARREN COMPANY INC  3327 SE 21ST ST TOPEKA, KS 66607-2520	Traffic Signals	\$ 225,494.79

WHEREAS bids are considered satisfactory and have been recommended by the Secretary of Transportation of the State of Kansas, hereinafter referred to as the SECRETARY, for consideration and acceptance of the work on this project as covered by such bid or bids.

**A combination of the bid plus an estimated \$0.00 for construction engineering less \$270,000.00 of Maximum State Funds = \$23,000.00 matching City Funds.**

BE IT FURTHER RESOLVED that City funds in the amount of **\$23,000.00** which are required for the matching of Maximum State Funds are hereby pledged by the City to be remitted to the Chief of Fiscal Services of the Department of Transportation of the State of Kansas on or before **8/11/2016** for use by the SECRETARY in making payments for construction work and engineering on the above designated project with final cost being determined upon completion and audit of the project.

The City certifies that no known or foreseeable legal impediments exist that would prohibit completion of the project and that the project complies with all applicable codes, standards and or/regulations required for completion.

Adopted this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, at \_\_\_\_\_, Kansas.

Recommended for Approval:

\_\_\_\_\_  
City Engineer

\_\_\_\_\_, Mayor

Attest:

\_\_\_\_\_, Member

(Seal)

\_\_\_\_\_, Member

\_\_\_\_\_  
City Clerk

Revised 12/03  
DOT FORM 1309

## INVOICE

\*Keep for your Records\*

Due On Or Before 8/11/2016

PRELIMINARY STATEMENT OF COST

31 KA-3549-01

Junction City GI: US-40B, Intersection of Franklin

Construction and CE Breakdown	
Actual Bid	\$225,495
Water (for grading)	\$0
<b>Sub-Total Actual Bid Amount</b>	<b>\$225,495</b>
LPA CE Contract	\$0
<b>Sub-Total Construction and CE</b>	<b>\$225,495</b>
State-aid Non-Participating Const. Costs	\$0
State-aid Non-Participating CE	\$0
PE Costs	\$0
Railroad Costs	\$0
ROW Costs	\$0
Utility Costs	\$0
<b>State Participating Project Costs</b>	<b>\$225,495</b>
<b>Total Project Costs</b>	<b>\$225,495</b>

CE Breakdown	
Total LPA CE	\$0
State Non-Participating CE	\$0
State Participating CE	\$0

<b>Maximum Participating Funds</b>	<b>\$270,000</b>
------------------------------------	------------------

State/City Participation Summary	
State Participating Project Costs	\$225,495
Sub-Total State Part. of Project Costs or Max.	\$225,495
90% State Part. Of Project Costs	\$202,945
10% City Part. Of Project Costs	\$22,549
100% City Funds Due to Max.	\$0
100% City Funds Due to Non-participating	\$0
<b>Total Project Costs</b>	<b>\$225,495</b>

Totals			
	City Funds	State Funds	Total Funds
State Non-Participating Construction	\$ -	\$ -	\$ -
State Non-Participating CE	\$ -	\$ -	\$ -
90% State Part. Of Project Costs	\$ -	\$ 202,945	\$ 202,945
10% City Part. Of Project Costs	\$ 22,549	\$ -	\$ 22,549
100% City Funds Due to Max.	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 22,549</b>	<b>\$ 202,945</b>	<b>\$ 225,495</b>

<b>Amount to Bill City (Rounded up)</b>	<b>\$23,000</b>
---	-----------------

Key
KDOT - Kansas Department of Transportation
LPA - Local Public Authority
CE- Construction Engineering (Inspection)
Const. - Construction

**Backup material for agenda item:**

- f. Consideration to Award the Traffic Signal Equipment Upgrades Bid in the amount of \$41,000.00.



# City of Junction City

## City Commission

### Agenda Memo

June 29, 2016

**From:** Ray Ibarra, Public Works Director  
**To:** Allen Dinkel, City manager and City Commission  
**Subject:** **Award of Bid – Traffic Signal Equipment Upgrades**

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**Objective:** The consideration and approval of the award of bid for Traffic Signal Equipment Upgrades for \$41,000.00

**Explanation of Issue:** With the approval of the Traffic Signalization Project for KDOT at the intersection of 6<sup>th</sup> & Franklin there will be a problem with trying to coordinate the traffic signal at 6<sup>th</sup> & Washington and 6<sup>th</sup> & Franklin without updating the traffic equipment at 6<sup>th</sup> & Washington. Being able to have the two traffic signals communicate with each other is important since the traffic signals are only 500-ft. apart and without communication there will be major traffic congestion.

Currently the traffic signal at 6<sup>th</sup> & Washington is run by a wire loop system where a wire is set in the asphalt pavement and when a car comes to rest on the wire loop the traffic signal detects the vehicle and sends the signal for the traffic system to run its sequence cycle. One of the wire loops has been damaged from past years and the 6<sup>th</sup> & Washington signal runs on a predetermined timing sequence and not detecting any vehicles.

By upgrading the traffic signal to a video detection system at a cost of \$26,550.00 the system will be able to run through its proper traffic sequence and the upgrade will also communicate with 6<sup>th</sup> & Franklin by a wireless communication. There is a \$9,200.00 savings since the 6<sup>th</sup> & Franklin traffic signal already has been bid with wireless communication capabilities and no purchase is needed for wireless communication for 6<sup>th</sup> & Washington traffic signal. In addition this can help the traffic corridor on Washington St. between 6<sup>th</sup> street to 9<sup>th</sup> street by being able to detect vehicles at the intersection and running the proper timing sequence instead of a predetermined sequence.

We are also requesting to install battery backup at a cost of \$5,250.00 at the intersection of 18<sup>th</sup> & Washington since this is also one of the busier intersections and when the power goes out there is major traffic congestion without placing an police officer or stop signs to control the intersection.

The last item is to install Wireless Communication to the traffic signals at US-77 and Ash & US-77 and McFarland. The cost to install the wireless communication is \$9,200.00 and it will give the capabilities to have the two traffic signals to talk with each other to help eliminate any traffic congestion since the traffic signals are only 1,400-ft. apart.

The total cost for all the Traffic Signal Equipment Upgrades will be \$41,000.00

**Budget Impact:** The \$41,000.00 can be funded through the Special Highway Fund.

**Alternatives:** The City Commission may approve, modify, table or deny the bid/ contract request

**Recommendation:** Staff recommends approval of the award of bid for Traffic Signal Equipment Upgrades for \$41,000.00.

**Suggested Motion:** Commissioner \_\_\_\_\_ moves to approve the award of Traffic Signal Equipment Upgrades for amount not to exceed \$41,000.00 as presented. Commissioner \_\_\_\_\_seconded the motion.

**Enclosures:** Traffic Signal Equipment Breakdown Cost List

## TRAFFIC SIGNAL EQUIPMENT:

### 6th & Washington:

Video Detection	\$16,500
Battery backup	\$3,850
Install camera's	\$4,800
Install battery Backup	\$1,400
Wireless Comm	

Note: Radios and antennas for 6th & Washington and Franklin supplied under new Franklin Signalization project

**Cost      \$26,550**

### 18th & Washington:

Battery Backup	\$3,850
Install battery Backup	\$1,400

**Cost      \$5,250**

### US 77/Ash & McFarland:

Wireless Comm	\$2,300	Radio and Equipment for Ash
	\$2,300	Radio and Equipment for McFarland
Master Controller	\$3,250	
Option Modules	\$500	
Install wireless communication	\$850	

**Cost      \$9,200**

**TOTAL      \$41,000**

**Backup material for agenda item:**

- g. Consider the Request from USD 475 to Waive Special Assessments on two Lots in the 14th Street Commons Area.

# City of Junction City

## City Commission

### Agenda Memo

07-05-2016

**From:** Allen J. Dinkel, City Manager  
**To:** Governing Body  
**Subject: Request to Waive Special Assessments for two Lots from USD 475**

---

**Objective:** Consider Request to waive special assessments on two Lots in the 14<sup>th</sup> Street Commons Area from USD 475.

**Explanation of Issue:** USD 475 is desiring to obtain two lots to construct houses by their students in the 14<sup>th</sup> Street Commons area. The Lots are lot 28 and lot 29 of Block 1 in the 14<sup>th</sup> Street Commons. They are willing to allow us to have the large pile of soil south of the middle school. There is about 47,000 Cubic yards of soil. They would like to have two lots for the project and have no specials applied in return for the soil. The district desires these lots to be given with no special assessments. Earlier the Land Bank had indicated they would donate the lots, but the special assessments are an issue.

**Budget Impact:** No specials would be collected and no funds would be received for the lots, but in turn the City would have easy access to a large amount of soil. The special assessments on these lots is \$1,308.36 per year for a twenty year period.

**Staff Recommendation:** The question is waiving the specials for soil that has a good value in return. The amount forgiven is less than the value of the soil.

**Backup material for agenda item:**

- h. Consider Request from Geary County to Discuss the Master Consolidated Agreement between Junction City, Geary County and Junction City Area Chamber of Commerce.

# **City of Junction City**

## **City Commission**

### **Agenda Memo**

06-30-2016

**From:** Allen J. Dinkel, City Manager

**To:** Governing Body

**Subject: Junction City, Geary County, Junction City Area  
Chamber of Commerce Consolidated Master Agreement**

---

**Objective:** Review request from Geary County to discuss the Master Consolidated Agreement between the City of Junction City, Geary County, and the Junction City Area Chamber of Commerce.

**Explanation of Issue:** This week County Commissioner Larry Hicks presented a letter he wrote to County Counselor Lloyd Graham regarding the Master Agreement. The Board of County Commissioners approved this letter and approved addressing the agreement. Today I received a letter from Assistant County Attorney Lloyd Graham stating that the County has decided not to renew the Master Agreement. I don't believe that the MAC portion of the agreement is in question.. The City is not a part of the CVB portion of the agreement as the transient guest tax is a county tax. I have also requested information regarding the amount of money the County says they have contributed towards the Chamber as part of this agreement. I have not received that information yet.

**Budget Impact:** The City budgets funds for the Economic Development and Military Affairs Council portions of this agreement.

**Staff Recommendation:** I was not part of the development of the present agreement but feel it well serves the City and the needs of the City and feel that the agreement should be continued even though some minor changes may be needed.

**Attachments:** Letter from Lloyd Graham; Letter from County Commissioner Larry Hicks; Present Master Agreement.

**GEARY COUNTY ATTORNEY**

801 North Washington Street, Suite A  
Junction City, Kansas 66441-2590  
County Attorney Telephone: 785-762-4343  
County Counselor Telephone: 785-762-4075  
Fax: 785-762-6778  
[geca@nqks.com](mailto:geca@nqks.com)

Steven L. Opat.....County Attorney & Counselor  
Chris Biggs..... Deputy County Attorney  
Lloyd R. Graham.....County Counselor/Assistant Attorney

Tony Cruz.....Drug Prosecutor  
Michelle Brown..... Juvenile Prosecutor

June 28, 2016

Allen Dinkle  
700 N Jefferson Street  
Junction City, KS 66441

**Re: Amended and Restated Master Agreement**

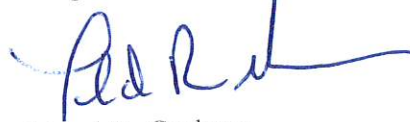
Dear Mr. Dinkle:

As Geary County Counselor hereby advise that this letter will serve as the Notice from the Board of County Commissioners of Geary County, Kansas that they have decided Not to renew the AMENDED AND RESTATED MASTER AGREEMENT with the City of Junction City, Kansas dated January 1, 2012 as provided for in paragraph #5, at page 6 of 26.

However, it is the sincere hope of the Board of County Commissioners that all parties to this agreement can come to a mutual agreement regarding funding and possible reorganization of the four (4) different Boards.

Please refer to the attached copy of an email from Commissioner Hicks dated June 27, 2016 that suggests possible changes.

Respectfully yours,



Lloyd R. Graham  
Assistant Geary County Attorney

cc: Steve Opat



## **Larry Hicks**

---

**To:** Lloyd Graham  
**Subject:** CMS Text

Lloyd,

Incorporate the following in your addressed letter on behalf of the BOC :

The Geary County Board of Commission believes a critical analysis is past due for the Consolidated Master Agreement. The Board will budget as we have consistently over the years for the EDC, CVB and Military Affairs. However, based on what we have seen our position is not to further delegate the Chamber of Commerce as the administrator for disbursement of these public funds.

The BOC would prefer these public agencies and the Chamber of Commerce remain under one roof, with direction from their respective committees as done prior to the CMA. It is suggested to re-direct the funds away from the Chamber of Commerce and their administration back to the agencies themselves for functionality and operation.

The near five year results of consolidation have yielded too much indecision and inconsistency that has not generated the type of job creation, revenue and sales tax enhancement worthy of the County's nearly two million dollars of public funds expended. Under the CMA the Chamber of Commerce has been considerably strengthened versus their status prior to the agreement, but their rejuvenation has been at the expense of the EDC, which continues to labor and languish in a state of infertility, often getting caught up in the chamber's bureaucratic process.

Both the EDC and the CVB, must get back to results oriented practices, each committee should be responsible for the hiring of individual directors and setting policy. The directors of each agency is responsible for day to day operations, each will share in the lease and equipment costs on amounts agreed upon. Details on payroll can be worked out by each entity. We support and believe in a strong Chamber of Commerce as demonstrated by our consistent funding of nearly five years but do we continue funding public dollars ad infinitum ? We are hopeful that a meaningful dialogue can begin in creating a more thoughtful approach in the modification of the CMA that will lead us to the creation of business development in both the city and county.



## AMENDED AND RESTATED MASTER AGREEMENT

This Amended and Restated Master Agreement ("Master Agreement"), effective as of January 1, 2013, is hereby entered into by and among the City of Junction City, Kansas, a municipal corporation (the "City"), Geary County, Kansas (the "County"), and the Junction City Area Chamber of Commerce, a Kansas Non-Profit Corporation (the "Chamber").

Effective as of January 1, 2013, this Master Agreement supersedes and replaces in its entirety the Master Agreement among the City, the County and the Chamber dated September 12, 2011 (the "Prior Master Agreement"), which document shall hereinafter be null, void and of no further effect.

In consideration of the mutual covenants and agreements contained herein, and intending to be legally bound hereby, City, County and Chamber hereby agree with each other as follows:

**WHEREAS**, pursuant to joint action designated as General Ordinance G-1125 approved by the City on December 18, 2012, and Resolution 12-27-12C adopted by the County on December 27, 2012 (the "Revised Joint Action"), the City and the County approved this Master Agreement and the attached Economic Development Services Agreement. Such Revised Joint Action also confirmed that as long as such agreements remain in effect, the economic development activities previously performed by the Junction City-Geary County Joint Economic Development Commission (the "Prior Joint Board") established pursuant to General Ordinance G-928 approved by the City on August 22, 2002, and Resolution 8-19-02 adopted by the County on August 19, 2002 (the "Prior Joint Action"), will be performed by the Chamber with the support of the Economic Development Advisory Committee ("EDC"). The Joint Action also provides that the Prior Joint Board will be reestablished if, for any reason, the Master Agreement and the Economic Development Services Agreement are terminated.

**WHEREAS**, the Joint Action obligates the City or the County to fund the EDC from budget year to budget year, unless either party cancels the Joint Action by notice to the other prior to July 1 of any budget year, effective at the end of such budget year;

**WHEREAS**, the purpose of the EDC is to study, investigate and promote business development within Geary County, Kansas under the laws of the state of Kansas and recommend the necessary expenditures and actions to accomplish these purposes (the "Economic Development Services"); and

**WHEREAS**, pursuant to K.S.A. 12-1692 et. seq. and initial Resolution 3-20-78A, the County established the Geary County Convention and Visitors Bureau (the "CVB"), as authorized by statute, to-wit: K.S.A. 12-1697, and did, by the passage of Charter Resolution 11-28-89B set the transient guest tax utilized in Junction City and Geary County, Kansas, at the current rate of five percent (5%), for the purpose of promoting tourism and conventions and thus aiding in the economic development of Junction City and Geary County the County established the Geary County Convention & Visitors Bureau (the "CVB"); and

**WHEREAS**, the purpose of the CVB is to promoting tourism and conventions and thus aiding in the economic development of Junction City and Geary County (the "CVB Function"); and

**WHEREAS**, the Military Affairs Council ("MAC") currently exists as a volunteer board for the purpose of promoting the relationship between Fort Riley and the City and the County (the "Military Affairs Services"); and

**WHEREAS**, the Military Affairs Services are currently funded in whole by the County, and will be funded jointly by the County and the City in 2013; and

**WHEREAS**, the County and the City are authorized pursuant to the provisions of K.S.A. 12-2901 et. seq. to contract with each other to perform any governmental service, activity or undertaking which each contracting entity is authorized by law to perform and may each or jointly contract with a private agency to do the same, and

**WHEREAS**, to promote for economic efficiency and to maximize the effectiveness of the EDC, the CVB, the MAC and the Chamber, the City and the County deem it to be in the best interest of the citizens and taxpayers of the City and County to consolidate the EDC, the CVB and the MAC under a single organization, and to enter into agreements with the Chamber whereby the Chamber will modify its organizational structure, and as reorganized (hereinafter referred to as the "Reorganized Chamber" or "Chamber"), will enter into agreements with the County and the City to perform the Economic Development Services, the CVB Function and the Military Affairs Services; and

**NOW, THEREFORE**, in consideration of the foregoing and of the mutual promises contained herein, the parties agree as follows:

1. **Authority.** Pursuant to the authority set forth in K.S.A. 12-2901 et. seq., the County and the City enter into this Agreement to consolidate the EDC, the CVB and the MAC under the Reorganized Chamber, and to enter into agreements in the form attached hereto whereby the Reorganized Chamber will perform the Economic Development Services, the CVB Function and the Military Affairs Services for the County and the City. Pursuant to such authority, upon approval by the Attorney General, the County will file for recording an executed copy of this Agreement with the Register of Deeds of Geary County and will file a copy with the Kansas Secretary of State.

2. **Services.**

- a. The parties hereto agree that the Reorganized Chamber, the County and the City will enter into the Economic Development Services Agreement in the form attached hereto as **Exhibit A**, pursuant to which the Reorganized Chamber will perform the Economic Development Services as described therein.

- b. The parties hereto agree that the Reorganized Chamber and the County will enter into the Joint Service Agreement and Resolution Regarding the Convention and Visitors Bureau and Its Activities in the form attached hereto as **Exhibit B**, pursuant to which the Reorganized Chamber will perform the CVB Function as described therein.
- c. The parties hereto agree that the Reorganized Chamber, the County and the City will enter into the Military Affairs Services Agreement in the form attached hereto as **Exhibit C**, pursuant to which the Reorganized Chamber will perform the Military Affairs Services as described therein.
3. **Reorganization.**
- a. The Chamber will retain the name of "The Junction City Area Chamber of Commerce."
- b. The Chamber has amended its Bylaws to adopt the organizational structure described on the attached **Exhibit D** labeled "Chamber Structure" - consisting of a Board of Directors (described in more detail below), a President/CEO who shall report to the Board of Directors, and four advisory committees to be known individually as "Chamber Activities Advisory Committee," "Convention & Visitors Advisory Committee," "Economic Development Advisory Committee" and "Military Affairs Advisory Committee" (collectively the "Advisory Committees," each of which shall report to the President/CEO).
- c. The Chamber will be governed by a Board (the "Board of Directors") which will consist of thirteen members. All members of the Board of Directors shall be Chamber members. In addition, the members of the Board of Directors shall have the qualifications and shall be appointed as follows:

<b>JUNCTION CITY AREA CHAMBER OF COMMERCE BOARD OF DIRECTORS</b>	
<u><b>Qualification</b></u>	<u><b>Appointing Authority</b></u>
County Commissioner	County Commission
City Commissioner	City Commission
Representative of Chamber Activities Advisory Board	Initially approved by Chamber – after initial term appointed by Chamber Activities Advisory Committee
Representative Economic	Initially appointed by the existing

Development Advisory Committee	EDC Board – after initial term appointed by Economic Development Advisory Committee
Representative Convention & Visitors Advisory Committee	Initially appointed by the existing CVB Board– after initial term appointed by Convention & Visitors Advisory Committee
Representative Military Affairs Advisory Committee	Initially appointed by the existing MAC – after initial term appointed by Military Affairs Advisory Committee
Seven (7) at large	Initially appointed by the consolidation transition board– after initial term appointed by a vote of the remaining Board of Directors

- d. The initial term of office of each member of the Board of Directors commenced on the appointment and approval of such member in 2011 as provided in the previous section and ended on December 31, 2012. In 2011, the initial Board of Directors did provide for staggered terms of membership for the succeeding Board of Directors. Such framework is reflected in the Chamber's new Bylaws.
- e. The Board of Directors has hired a President and Chief Executive Officer (the "President/CEO") to oversee operations of the Chamber, to oversee all divisional staff, and to implement annual budgetary plans and programs approved by the Board of Directors.
- f. The Board of Directors will have complete authority over the President/CEO, subject to the provisions of this Master Agreement, the Advisory Committees, and will set all policies, budgets, annual business and strategic plans for the Chamber.
- g. The Chamber has established and will maintain four business divisions (collectively, "Business Divisions") and hire staff for each business division who will report to the President/CEO. The Business Divisions will be known individually as: the Chamber Activities Business Division, the Economic Development Business Division, the Convention and Visitors Business Division and the Military Affairs Business Division.

(i) The Chamber Activities Business Division will be solely responsible for performing chamber of commerce functions currently performed

by the Chamber, and such other functions as approved by the Board of Directors. The Chamber Activities Business Division will be solely responsible for performing chamber of commerce functions currently performed by the Chamber, and such other functions as approved by the Board of Directors. The function of the Chamber Activities Business Division is to advance the civic, industrial, commercial, agricultural, and general interest of Geary County and the region. This is accomplished by working with, and maintaining certain confidential demographic data of, Chamber members, providing educational forums, sponsoring events and activities for Chamber members, including networking events and business openings, informational and educational forums and business development opportunities for its members, monitoring and providing information to Chamber members concerning federal, state and local laws and regulations which might impact the business community, and periodically conducting fundraisers and capital campaigns to foster the growth, development and effectiveness of the Chamber.

(ii) The Economic Development Business Division will be primarily responsible for performing the Economic Development Services and such other functions as approved by the Board of Directors.

(iii) The Convention and Visitors Business Division will be primarily responsible for performing the CVB Function and such other functions as approved by the Board of Directors.

(iv) The Military Affairs Division will be primarily responsible for performing the Military Affairs Services and such other functions as approved by the Board of Directors.

- h. The Board of Directors in its sole discretion, but with advice from the Advisory Committees, will set the budget for each business division for each calendar year, as, with respect to EDC, CVB and MAC budgets, more fully set forth in the Economic Development Services Agreement, the Service Agreement and Resolution Regarding the Convention and Visitors Bureau and Its Activities, and the Military Affairs Services Agreement attached hereto as Exhibits A, B and C.
- i. The appointments to the Convention & Visitors Advisory Committee and Military Affairs Advisory Committee will continue to be made in the same manner as is currently in effect at the time of the execution of the Prior Master Agreement and the respective services agreements, with the recommendations of the Board of Directors to be taken into consideration by the governing bodies responsible for making such appointments, before such appointments are finalized. The appointments to the Economic Development Advisory Committee shall be made as provided in the Economic Development Services Agreement

4. **Financing and Budget.** The manner of budgeting for and financing the performance by the Reorganized Chamber of the Economic Development Services, the CVB Function and the Military Affairs Services shall be as set forth in the Economic Development Services Agreement, the Joint Service Agreement and Resolution Regarding the Convention and Visitors Bureau and Its Activities, and the Military Affairs Services Agreement attached hereto as Exhibits A, B and C.
5. **Term and Termination.** The term of this Agreement shall begin on January 1, 2013 and terminate on December 31, 2013, and thereafter will automatically renew for successive additional one (1) year terms. Any party may terminate this Agreement by written notice to the other parties. If such notice of termination is exercised, the notice shall be given prior to July 1 of a calendar year, to be effective January 1 of the following calendar year.
6. **Chamber Offices.** It is the intent of the parties to bring all functions of the Chamber (Chamber, EDC, CVB and MAC) into one central location as soon as reasonably possible and feasible.
7. **KORA and KOMA.** All functions of the Economic Development Business Division, including the meetings of the Economic Development Advisory Committee and agenda items of meetings of the Board of Directors relating to the Economic Development Services, of the Convention Visitors Business Division, including the meetings of the Convention Visitors Advisory Committee and agenda items of meetings of the Board of Directors relating to the CVB function of the Chamber and its Committees relating to Military Affairs Services, and of the Chamber Activities Business Division which are directly related to public funding shall be subject to the Kansas Open Records Act and the Kansas Open Meetings Act; however, any functions engaged in or performed by the Chambers Activities Business Division, as described in section 3(g)(i) above, and which are unrelated to the Economic Development Business Division functions, the Convention Visitors Business Division functions, or to Military Affairs Services, shall be exempt from KORA and/or KOMA.
8. **Governing Law.** This Agreement shall be governed and construed in accordance with the laws of the State of Kansas.
9. **Entire Agreement.** This Agreement, including all Exhibits which are incorporated herein by reference, represents the entire Agreement and understanding between the parties, and this Agreement supersedes any prior negotiations, proposals or agreements. Unless otherwise provided in this Agreement, any amendment to this Agreement shall be in writing and shall be signed by the City, the County and the Chamber, and attached hereto.
10. **Assignment.** Nothing in this Agreement shall be construed to give any rights or benefits to any party other than the City, the County and Chamber. No party shall not assign any interest in this Agreement without the prior written consent of all parties hereto.

IN WITNESS WHEREOF, the parties hereto have set their hands the day and year set forth below.

CITY OF JUNCTION CITY, KANSAS

JUNCTION CITY AREA CHAMBER  
OF COMMERCE

*Pat Landes*  
PAT LANDES, Mayor  
Dated:

*Judd Liebau*  
JUDD LIEBAU, Chairman  
Dated:

ATTEST:

*Tyler Ficken*  
TYLER FICKEN, City Clerk



GEARY COUNTY, KANSAS

By: *Larry Hicks*  
LARRY HICKS, Chairman  
Dated:

By: *Florence C. Whitebread*  
FLORENCE WHITEBREAD, Commissioner  
Dated:



By: *Ben Bennett*  
BEN BENNETT, Commissioner  
Dated:

ATTEST: *Rebecca Bossemeyer*  
REBECCA BOSSEMEYER, County Clerk



Approved pursuant to K.S.A. §12-2904(g):

*Dereck Schmidt*  
Attorney general

*by Lion Amundson, Assistant Attorney general*  
Office of the Attorney General of Kansas  
4/2/13

**EXHIBIT A  
ECONOMIC DEVELOPMENT  
SERVICES AGREEMENT**

This Economic Development Services Agreement is made effective as of January 1, 2013, by and between the City of Junction City, Kansas ( "City") and Geary County, Kansas ("County") and the Junction City Area Chamber of Commerce, soon to be known as "The Junction City/Geary County Chamber of Commerce" (the "Chamber"),

**RECITALS**

A. Pursuant to joint action designated as General Ordinance G-1125 approved by the City on December 18, 2012, and Resolution 12-27-12C adopted by the County on December 27, 2012 (the "Revised Joint Action"), the City and the County approved a Master Agreement and this Economic Development Services Agreement, both effective as of January 1, 2013. The Revised Joint Action also confirmed that as long as such agreements remain in effect, the economic development activities previously performed by the Junction City-Geary County Joint Economic Development Commission (the "Prior Joint Board") established pursuant to General Ordinance G-928 approved by the City on August 22, 2002, and Resolution 8-19-02 adopted by the County on August 19, 2002 (the "Prior Joint Action"), will be performed by the Chamber with the support of the Economic Development Advisory Committee of the Chamber.

B. Funding for these services will be provided by an annual budget authorization of the City and the County.

C. While the City and County desire to continue to determine their level of funding for economic development services as an annual budget authorization, parties hereto mutually desire to state their agreement concerning economic development services and the funding of those services.

NOW, THEREFORE, in consideration of the reciprocal covenants stated herein, the City and County and Chamber hereby agree as follows:

1. **Economic Development Services.** The City and County engage and retain Chamber to provide services ("Economic Development Services") as hereinafter contemplated. Chamber agrees to accept such engagement and to discharge its duties in accordance with the terms and conditions stated in this Agreement and in the Master Agreement.

2. **Relations of the Parties.** Chamber is engaged and retained as an independent contractor and not as an officer, agent or employee of the City or County.

3. **Size and Appointments to the Economic Development Advisory Committee.** Effective January 1, 2013, the Economic Development Advisory Committee shall consist of seven (7) voting members and two (2) ex officio nonvoting members, appointed as follows:

Prior to January 1, 2013, the Mayor of Junction City, with the consent of the City Commission, appointed 3 members ("City Members"), with staggered terms of 1, 2 and 3 years. Thereafter, prior to January 1 of each calendar year, the Mayor, with the consent of the City Commission, shall appoint a member to succeed the City Member whose term is expiring, such appointment to be for a 3 year term. Beginning with the calendar year 2013, City Members may not serve for a consecutive term of more than 6 years.

Prior to January 1, 2013, the Chairman of the Board of County Commissioners, with the consent of the County Commission, appointed 3 members ("County Members"), with staggered terms of 1, 2 and 3 years. Thereafter, prior to January 1 of each calendar year, the Chairman, with the consent of the County Commission, shall appoint member to succeed the County Member whose term is expiring, such appointment to be for a 3 year term. Beginning with the calendar year 2013, County Members may not serve for a consecutive term of more than 6 years.

Prior to January 1, 2013, the Board of Directors of the Chamber appointed a member ("Chamber Member") for a term of 3 years. Beginning with the calendar year 2013, the Chamber Member may not serve for a consecutive term of more than 6 years.

The City Commission shall annually appoint a member of the City Commission to serve as an ex officio nonvoting member of the Economic Development Advisory Committee.

The County Commission shall annually appoint a member of the County Commission to serve as an ex officio nonvoting member of the Economic Development Advisory Committee.

**4. Purpose of Economic Development Program.** For purposes of this Agreement, the Economic Development Services shall incorporate the following components:

- A. Workforce Development
- B. Existing Business Expansion & Retention
- C. New Business Attraction
- D. Retail Development
- E. Research and Planning
- F. Organizational Capacity and Facility Development

**5. Allocation and Disbursements of Funds.** Subject to annual appropriation of the City and County of funds by their respective Governing Bodies, and to the Revised Joint Action, the City and County express their intent to continue to provide an annual budget authorization to be paid through quarterly disbursements from the City and the County to Chamber for performing the Economic Development Services.

6. **Program Performance Reporting.** Semiannually, during the months of July and December, the Chamber shall provide a report and presentation to their Governing Bodies of the City and the County regarding the Economic Development Services.

7. **Budgeting, Accounting, Inspection of Books and Records.** The Chamber shall establish a budget for the Economic Development Services and show the City's and the County's contributions under this Agreement as a revenue source and the applicable expenditures allocated to the Economic Development Services. Semiannually, during the months of July and December, the Chamber shall report on the current status of the budget for Economic Development Services. In addition, Chamber shall supply a copy of its annual audit, in duplicate, to the City Manager's office and to the Geary County Commissioners.

8. **Term of Agreement.** The term of this Agreement shall begin on January 1, 2013 and terminate on December 31, 2013, and thereafter will automatically renew for successive additional one (1) year terms. Any party may terminate this Agreement by written notice to the other parties. If such notice of termination is exercised, the notice shall be given prior to July 1 of a calendar year, to be effective January 1 of the following calendar year.

9. **Default.** If either party fails to comply with any term of this Agreement within 30 days after written notice to so comply has been mailed by the non-defaulting party to the defaulting party, such failure shall be deemed as an immediate breach of this Agreement. In such case, the non-defaulting party may pursue against the defaulting party such remedies as provided by law or in equity, including without limitation, the right to specifically enforce this Agreement.

10. **Authority and Consents.** Each party represents and warrants to the other that each has the right, power, legal capacity, and authority to enter into this Agreement, and to perform its obligations under this Agreement, and no approvals or consents of any other persons are necessary in connection with it. The execution and delivery of this Agreement has been duly authorized by all necessary corporate action on behalf of each party. This Agreement has been duly and validly executed and delivered by each party to the other, and constitutes the legal, valid and binding agreement of each party and is enforceable in accordance with its terms.

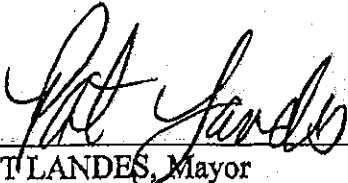
11. **Entire Agreement.** This Agreement and the Master Agreement constitute the entire agreement of the parties relating to the subject matter hereof, and no agreements or representations, oral or otherwise, express or implied, with respect to the subject matter hereof have been made by the parties that are not expressly set forth in this Agreement. This Agreement may be modified or amended only by a separate writing signed by the parties.

12. **Severability.** If any provision of this Agreement is held by a court of competent jurisdiction to be contrary to the law, the remaining provisions of this Agreement shall remain in full force and effect.

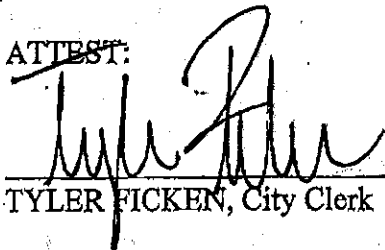
13. **Governing Law.** This Agreement shall be governed by the laws of the State of Kansas.

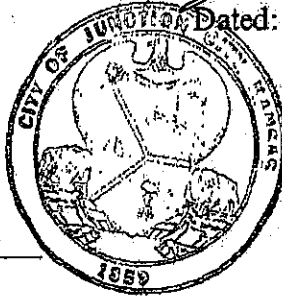
CITY OF JUNCTION CITY, KANSAS

JUNCTION CITY AREA CHAMBER  
OF COMMERCE


  
PAT LANDES, Mayor  
Dated:

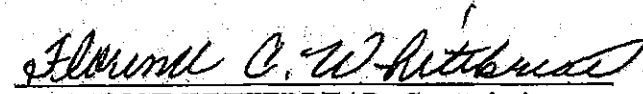
By:   
JUDD LIEBAU, Chairman  
Dated:

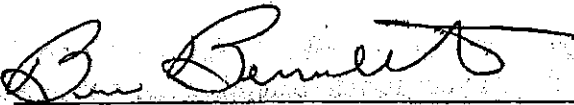
ATTEST:  
  
TYLER FICKEN, City Clerk



GEARY COUNTY, KANSAS

By:   
LARRY HICKS, Chairperson  
Dated: 12/27/2012

By:   
FLORENCE WHITEBREAD, Commissioner  
Dated: 12/27/2012

By:   
BEN BENNETT, Commissioner  
Dated: 12/27/2012

ATTEST:   
REBECCA BOSSEMEYER, County Clerk

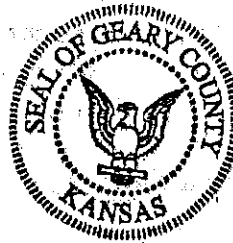


EXHIBIT B

**SERVICE AGREEMENT  
AND  
RESOLUTION REGARDING  
THE CONVENTION AND VISITORS BUREAU, AND ITS ACTIVITIES**

This Service Agreement, made and entered into effective as of January 1, 2013, (hereinafter referred to as the "Agreement") by and between Geary County, Kansas, a political subdivision of the State of Kansas, by and through its Board of County Commissioners (hereinafter "County"); and the Junction City Area Chamber of Commerce (hereinafter "Chamber"), is made pursuant to the authority of K.S.A. 12-2901, et. seq.; this Service Agreement is entered into in connection with, and as a part of that Master Agreement, to-wit: Exhibit B, to be entered into by the County, the Chamber, the City of Junction City, and as approved by the Attorney General of the State of Kansas;

**WHEREAS**, K.S.A. 12-2901 provides that "municipalities," i.e. cities and counties, may contract with each other to perform any governmental service, activity or undertaking which each contracting municipality is authorized by law to perform and may each or jointly contract with a private agency to do the same, and Geary County, Kansas, as a municipality and/or as a public agency, has expressed a desire through the exercise of its police powers to provide for the encouragement, promotion and development of conventions and tourism to further the economic development of Junction City and Geary County, by contracting for such services with the Chamber:

**NOW, THEREFORE**, in consideration of the purposes, the mutual convenience, and the public welfare, **BE IT HEREBY ORDAINED, RESOLVED AND AGREED** as follows:

1. **Acknowledgments.** The parties acknowledge that the County, by the promulgation of appropriate legislation pursuant to the authority of K.S.A. 12-1692, et. seq., has established a convention and visitors bureau (hereinafter "CVB") and the "Convention and Tourism Committee" (hereinafter "advisory committee") to make recommendations for the promotion of conventions and tourism, and has levied a statutorily authorized transient guest tax, from which the operations of its CVB are funded, and its expenditures are paid. The parties further acknowledge that the employees of the CVB are county employees and currently perform their duties under the supervision of the appointed executive director, subject to the approval of the advisory committee and the Board of County Commissioners.

2. **Purpose.** The purpose of this Agreement is to establish a format for the implementation of a program(s) to encourage, promote, and solicit tourism and conventions within Geary County, Kansas; to that end, the parties hereto agree to establish a "Conventions and Tourism Program", subject to the acknowledgments and terms and conditions stated herein:

- a. **Convention and Tourism Promotion Program.** The County hereby engages and retains Chamber to manage and operate a "Conventions and Tourism Promotion Program", and to render the services hereinafter contemplated, and Chamber hereby agrees to accept such engagement and to discharge its duties in accordance with the terms and conditions stated in the attachment to this Agreement;
- b. **Relationship of the Parties.** Chamber is engaged and retained as an independent contractor and not as an officer, agent or employee of the County;

c. **Purpose of Convention and Tourism Promotion Program.** The "Convention and Tourism Promotion Programs" to be provided by Chamber shall encourage, promote and solicit tourism and conventions for Geary County according to an annual program attachment, to include a plan of work;

d. **Program Recommendations.** The County has appointed an advisory committee which shall recommend to the Chamber programs of service and make recommendations for the expenditure of funds received from the "Hotel and Motel Transient Guest Tax"; as set forth in the Master Agreement, appropriate consideration shall continue to be given by the Chamber to the recommendations of the advisory committee in carrying out this agreement;

3. **Duration and Termination.** The duration of this Agreement shall begin on the "Effective Date", as defined in Section 13 herein, and shall continue in effect until December 31, 2013, subject to the appropriation of the funds as agreed upon herein, and thereafter will automatically renew for successive additional one (1) year terms. Any party may terminate this Agreement by written notice to the other parties. If such notice of termination is exercised, the notice shall be given prior to July 1 of a calendar year, to be effective January 1 of the following calendar year. Notwithstanding any language set forth herein, it is specifically understood and agreed that any obligation to make financial contributions or payments under this Agreement is contingent upon funds which may be generated, appropriated, and budgeted for such purposes, and which may be subject to the limitations of K.S.A. 10-1101, et seq., "the cash basis law",



unless otherwise specifically authorized as an exception thereto. Any intention to terminate this agreement must be made in writing and directed to all parties as set out in Section 12.

4. **CVB Staff.** The Conventions/Visitors Division of the Chamber shall be directed by Chamber staff who shall devote their time primarily to the promotion and solicitation of tourism and conventions for the County, and the County shall contribute to such staff the services of the current executive director and the current employees of the CVB, who shall remain as "County" employees for compensation and benefit purposes only, but who shall perform their duties under the supervision and exclusive direction of the Chamber and its "President", subject to the rules and/or regulations and/or personnel policies enacted by the Junction City Area Chamber of Commerce.

It is the mutual goal of the parties hereto that the CVB Director and all CVB staff become exclusively employed by the Chamber (to include compensation and benefits) by January 1, 2013; provided, however, that the Chamber can and will provide benefits to those individuals which are equal to or better than those benefits which said employees currently enjoy. In the event that reasonably comparable benefits are not provided to those individuals, this issue will be reviewed annually until such point in time that those comparable benefits recited herein can be and are provided.

In the event any future CVB Executive Director or CVB Staff not referenced above are hired in addition to or in replacement of such current "County" employees, the parties agree such employees shall not be "County" employees, but rather, they will be exclusively Chamber employees whose benefits will be included in applicable proposed budgets.

5. **Financial Matters and Funding.** All funds received from the County shall be expended for the purposes stated hereinabove and to that end, to finance the operation of the same, the County agrees to fund its contribution to this agreement by paying the salaries and benefits of the CVB executive director and the CVB employees, and the CVB "Bond Payment," in the amount of \$270,274, and by contributing to the Chamber's budget for operational expenses the amount of \$104,054; the funds for the marketing portion of said budget shall be retained by the County and shall be distributed upon the submission and approval of monthly vouchers by the Board of County Commissioners.

- a. **Budget.** By June 1 of each year, Chamber shall submit to the County a proposed operating budget for the Conventions and Tourism Division for the next operating year, and this budget shall be approved by the County during the annual budgetary process;
- b. **Projected Income.** Said budget shall reflect expected contributions from the County's Transient Guest Tax, proceeds from the sale of program sponsorships and advertising, cash donations for certain events, and projected income from fees and activities; the County shall review the proposed budget and advise the Chamber of its response and any proposed changes. The Chamber shall then return a final budget for approval by the County in order to facilitate the overall budget for the County prior to final adoption;
- c. **Projected Expenditures.** The proposed budget also shall reflect projected expenditures to be made by Chamber for convention and tourism

programs, and the requested contribution from the County for a reasonable pro-rata share of the Chamber's operating funds, including without limitation, chief executive officer salary and benefits, office space, equipment, supplies, reserves and utilities. This contribution shall be separate and apart from the salary and benefits paid by the County for the CVB executive director and CVB employees, who shall remain "County" employees as set forth in Section 4 above;

- d. **Allocation of Surplus/Deficit.** All related program income, and any program surplus or deficit accumulating after December 31 of each year shall be accounted for by the Chamber's Conventions and Visitors Business Division, and considered in determining the budget for the next operating year;
- e. **Disbursements and Allocations of Funds.** To partially fund the Chamber's Conventions and Tourism Division, as per the proposed budget, the County and Chamber intend that the County shall make disbursements to the Chamber of funds generated by the proceeds of the Transient Guest Tax received by the County. These disbursements shall occur within thirty (30) days after the County receives its quarterly disbursement of such tax revenue from the State of Kansas;
- f. **Inspection of Books and Records.** The County, upon reasonable notice to Chamber, retains the right to inspect all books and records of Chamber involving its use of Hotel and Motel Transient Guest Tax funds received

under this Agreement. Chamber shall provide a copy of its annual audit, and a detailed written annual performance, in duplicate, to the County Clerk's Office.

- g. **Insurance.** Except as set forth in Section 6, below, for purposes of insuring the CVB and the County, the Chamber agrees to fund and maintain general and public liability, casualty and errors and omissions insurance.

6. **Personal Property.**

- a. **Existing Personal Property.** All personal property owned by the County and used by the CVB prior to execution of this Agreement shall remain the property of the County; provided, however, that the parties understand and agree that such personal property, other than motor vehicles, may be utilized for purposes other than strictly CVB-related. The County hereby agrees to lease such equipment to the Chamber for a nominal amount so as to retain ownership of such personal property while providing for the continued usage of the same by Chamber staff. The County shall provide an inventory of personal property. The County will either insure such personal property on the same basis it did before entering into this Agreement or it will provide in its annual funding to the Chamber the funds necessary for the Chamber to insure such personal property in a comparable manner.

- b. **Future Personal Property.** All personal property purchased with the funds budgeted pursuant to and after entering into this agreement shall become the property of the Chamber. Any capital improvements or additions not included in the previously approved budget must first be approved by the Board of Directors' County representative, after consultation with his or her governing body, such approval not to be unreasonably withheld. An inventory of all equipment purchased by the Chamber will be provided to the County Clerk. Should any party hereto withdraw from this Service Agreement upon proper notice or should the Chamber cease to perform the statutory objectives which form the basis of this Service Agreement, and dissolution subsequently occur, then upon that event all property purchased with funds from the County's transient guest tax shall revert to the CVB, in accordance with the inventory kept by the Chamber.

7. **Amendments.** This Agreement may be amended in any or all respects, but only by the written agreement of the parties hereto authorized by action of the governing bodies of the parties hereto. Any amendments must be approved by resolution of each governing body and executed by appropriate officials thereof.

8. **Binding Effect.** This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective representatives, successors and agents, subject only to limitations imposed herein, or by operation of law; the parties hereto stipulate that each has received a copy of this Service Agreement.

9. **Applicable Law.** This Agreement shall be governed and construed in accordance with the laws of the State of Kansas, and the venue of any action to enforce this Agreement, or any dispute thereof, shall be in the District Court of Geary County, Kansas. The operations of the parties hereto, and their agencies, or any activities in furtherance of the purposes of this Service Agreement shall be subject to the Kansas Open Meetings and Open Records Acts.

10. **Prior Agreements.** Incorporated by reference into the Master Agreement as Exhibit B, this Agreement constitutes the entire understanding and agreement between the parties hereto with respect to the subject matter of this specific Service Agreement and supersedes any and all prior agreements, negotiations and discussions pertaining thereto.

11. **Severance.** Should any part of this Agreement be declared invalid for any reason, such determination or finding shall not impair the validity or enforceability of any other section herein.

12. **Notices.** Any notice, request, demand or other communication required by this Agreement shall be in writing and shall be deemed duly given if personally delivered or if mailed, certified or registered mail, return receipt requested, postage prepaid, to the appropriate recipient thereof at the following addresses:

Board of County Commissioners  
Geary County, Kansas  
Geary County Office Building  
200 East 8<sup>th</sup> Street  
Junction City, KS 66441  
Attn: County Clerk  
785-238-3912

President/CEO  
Junction City Area Chamber of Commerce  
701 North Jefferson Street  
Junction City, KS 66441  
785-762-2632

13. Effective Date. This Agreement shall be effective upon its execution by the Board of County Commissioners and the Chamber's duly authorized representatives(s); the signing of the Master Agreement referenced above and the incorporated agreements involving the EDC and the MAC by the County, the City of Junction City, and the Chamber, and the approval of said Master Agreement and incorporated agreements by the Attorney General of the State of Kansas, because the Master Agreement is of the kind contemplated in K.S. A. 12-2901, rather than K.S.A. 12-2908. By affixing their signatures hereto, the parties to this Agreement aver that the appropriate action has been taken to approve this Agreement, subject to the approval of the Attorney General.

For Geary County this 27<sup>th</sup> day of December, 2012.

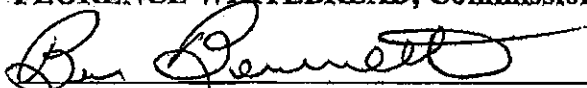
THE BOARD OF COUNTY COMMISSIONERS OF GEARY COUNTY, KANSAS



LARRY HICKS, Chairperson



FLORENCE WHITEBREAD, Commissioner



BEN BENNETT, Commissioner

ATTEST:

  
REBECCA BOSSEMEYER, County Clerk



For the Junction City Area Chamber of Commerce this 27<sup>th</sup> day of December, 2012

  
Judd Liebau, Chairman

**EXHIBIT C**  
**MILITARY AFFAIRS SERVICES AGREEMENT**

This Military Affairs Services Agreement is made effective as of January 1, 2013, by and between the City of Junction City, Kansas ("City") and Geary County, Kansas ("County") and the Junction City Area Chamber of Commerce ("Chamber").

**RECITALS**

A. Pursuant to a Master Agreement of even date (the "Master Agreement") among the City, the County and the Chamber, the City and the County wish to engage the Chamber to implement certain military affairs programs currently under the supervision of the Military Affairs Council ("MAC").

B. The Chamber wishes to perform the military affairs services currently performed by the MAC.

C. Funding for these services will be provided by an annual budget authorization.

D. While the City and County desire to continue to determine their level of funding for military affairs services as an annual budget authorization, the City, County and Chamber desire to state their agreement concerning military affairs services and the funding of those programs.

NOW, THEREFORE, in consideration of the reciprocal covenants stated herein, the City and County and Chamber hereby agree as follows:

1. **Military Affairs Services.** The City and County engage and retain Chamber to provide services (the "Military Affairs Services") for promoting the relationship between Fort Riley and the City and the County and to render the Military Affairs Services as hereinafter contemplated. Chamber agrees to accept such engagement and to discharge its duties in accordance with the terms and conditions stated in this Agreement and in the Master Agreement.

2. **Relations of the Parties.** Chamber is engaged and retained as an independent contractor and not as an officer, agent or employee of the City or County.

3. **Purpose of Military Affairs Services Program.** For purposes of this agreement, the proposed Military Affairs Services shall incorporate the following components:

- A. Source of Information between Fort Riley, City and County
- B. Support of Soldiers and their families
- C. Source for Civilian Requests of Military services
- D. Voice of City and County in Relationship with Fort Riley

4. **Chamber Staffing.** Chamber shall provide qualified and competent staff to provide the Military Affairs Services.



5. **Allocation and Disbursements of Funds.** Subject to annual appropriation of the City and County of funds by their respective Governing Bodies, the City and County express their intent to continue to provide an annual budget authorization to be paid through quarterly disbursements from the City and the County to Chamber for performing the Military Affairs Service. Such budget authorization for the calendar year 2013 is as follows:

\$80,000, to be divided as follows: \$40,000 from the City; \$40,000 from the County.

6. **Program Performance Reporting.** Upon the reasonable request of the City or County, but no more frequently than semi-annually, Chamber shall provide a report and presentation to their Governing Bodies regarding Military Affairs Services.

7. **Budgeting, Accounting, Inspection of Books and Records.** The Chamber shall establish a budget for the Military Affairs Services and show the City's and the County's contributions under this Agreement as a revenue source and the applicable expenditures allocated to the Military Affairs Services. Upon the reasonable request of the City or the County, but no more frequently than quarterly, Chamber shall report on the current status of the budget for Military Affairs Services. In addition, Chamber shall supply a copy of its annual audit, in duplicate, to the City Manager's office and to the Geary County Commissioners.

8. **Term of Agreement.** The term of this Agreement shall begin on January 1, 2013 and terminate on December 31, 2013, and thereafter will automatically renew for successive additional one (1) year terms. Any party may terminate this Agreement by written notice to the other parties. If such notice of termination is exercised, the notice shall be given prior to July 1 of a calendar year, to be effective January 1 of the following calendar year.

9. **Default.** If either party fails to comply with any term of this Agreement within 30 days after written notice to so comply has been mailed by the non-defaulting party to the defaulting party, such failure shall be deemed as an immediate breach of this Agreement. In such case, the non-defaulting party may pursue against the defaulting party such remedies as provided by law or in equity, including without limitation, the right to specifically enforce this Agreement.

10. **Authority and Consents.** Each party represents and warrants to the other that each has the right, power, legal capacity, and authority to enter into this Agreement, and to perform its obligations under this Agreement, and no approvals or consents of any other persons are necessary in connection with it. The execution and delivery of this Agreement has been duly authorized by all necessary corporate action on behalf of each party. This Agreement has been duly and validly executed and delivered by each party to the other, and constitutes the legal, valid and binding agreement of each party and is enforceable in accordance with its terms.

11. **Entire Agreement.** This Agreement and the Master Agreement constitute the entire agreement of the parties relating to the subject matter hereof, and no agreements or representations, oral or otherwise, express or implied, with respect to the subject matter hereof

have been made by the parties that are not expressly set forth in this Agreement. This Agreement may be modified or amended only by a separate writing signed by the parties.

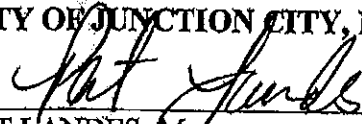
12. **Severability.** If any provision of this Agreement is held by a court of competent jurisdiction to be contrary to the law, the remaining provisions of this Agreement shall remain in full force and effect.

13. **Governing Law.** This Agreement shall be governed by the laws of the State of Kansas.

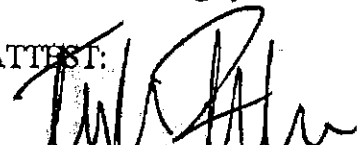
**JUNCTION CITY AREA CHAMBER OF COMMERCE**

  
Judd Liebau, Chairman

**CITY OF JUNCTION CITY, KANSAS**

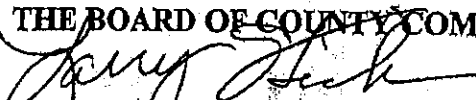
  
PAT LANDES, Mayor

ATTEST:


  
TYLER FICKEN, City Clerk




**THE BOARD OF COUNTY COMMISSIONERS OF GEARY COUNTY, KANSAS**

  
LARRY HICKS, Chairperson

  
FLORENCE WHITEBREAD, Commissioner


  
BEN BENNETT, Commissioner

ATTEST:

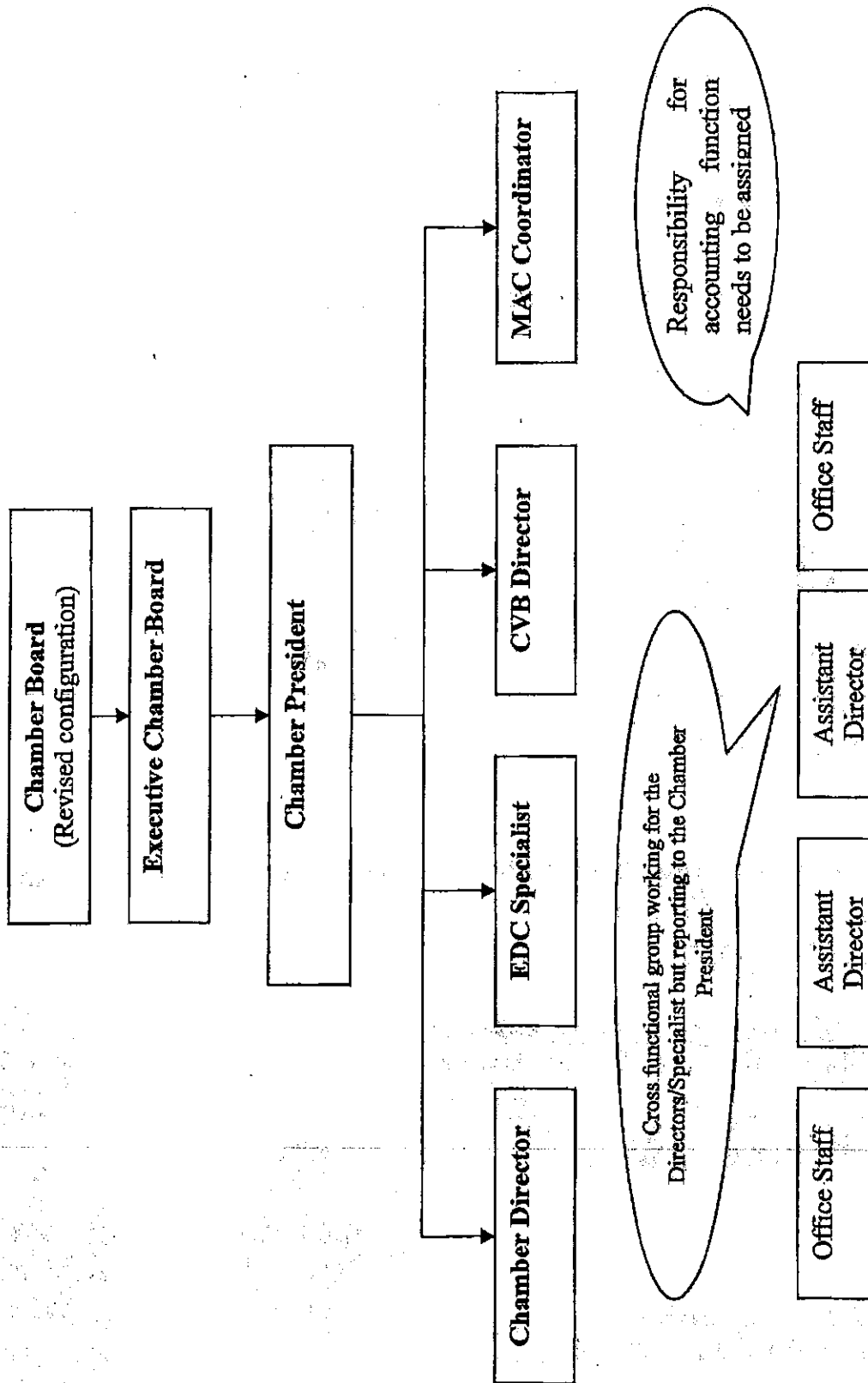
  
REBECCA BOSSEMEYER, County Clerk



State of Kansas, Geary County  
This instrument was filed for  
Record on April 11, 2013 08:30:00 AM  
Recorded in Book 87 Page 664-689  
Fee: \$108.00 201301995

  
Diane Briastensky - Leonard, Register  
of Deeds

# EXHIBIT D Organization



**Backup material for agenda item:**

- a. Executive Session - Non-Elected Personnel.

**City of Junction City**

**City Commission**

**Agenda Memo**

06-29--2016

**From:** Allen J. Dinkel, City Manager

**To:** Governing Body

**Subject: Executive Session – Non-Elected Personnel**

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**Recommended Motion:** I move to enter into an executive session for Non-Elected Personnel for 15 minutes to include the City Manager and the City Attorney,